



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael Stachowiak
DOCKET NO.: 21-07247.001-R-1
PARCEL NO.: 05-15-200-014

The parties of record before the Property Tax Appeal Board are Michael Stachowiak, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$29,810
IMPR.: \$158,270
TOTAL: \$188,080

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story dwelling of frame and masonry exterior construction with 2,322 square feet of living area. The dwelling was constructed in 1952. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a 280 square foot garage. The property has a 10,058 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .87 of a mile from the subject, three of which have the same assessment neighborhood code as the subject. These comparables are described as 1.5-story dwellings built from 1946 to 1957 that range in size from 2,036 to 2,488 square feet of living area. The comparables each have a basement, one of which

¹ The parties agreed to waive the scheduled virtual hearing for this case and have the case written on the record.

has finished area. Three comparables have central air conditioning and each comparable has a garage ranging in size from 440 to 620 square feet of building area. The comparables sold from August 2020 to July 2021 for prices ranging from \$385,000 to \$520,000 or from \$189.10 to \$222.22 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,080. The subject's assessment reflects a market value of \$562,608 or \$242.29 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review through the township assessor submitted a spreadsheet of the appellant's comparables. The assessor noted differences in finished basement area, exterior construction and/or bathroom count when compared to the subject as well as comparable #3 being a multi-parcel sale.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on three comparable sales located within .72 of a mile from the subject, one of which has the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 8,569 to 10,311 square feet of land area and are improved with 2-story dwellings of masonry or frame and masonry exterior construction built from 1948 to 1960. The dwellings range in size from 2,092 to 2,314 square feet of living area and have basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 528 square feet of building area. The comparables sold from February 2019 to October 2020 for prices ranging from \$597,500 to \$630,000 or from \$259.72 to \$285.61 per square foot of living area, land included. The assessor also provided a map displaying the location of both parties' comparable sales in relation to the subject as well as property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables are not comparable to the subject due to differences in style and/or were remote 2019 sales.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted seven comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #2, #3, and #4 due to lack of finished basement area and/or central air conditioning when compared to the subject. The Board

also gives less weight to board of review comparables #1 and #3 which sold less proximate in time to the January 1, 2021 assessment date than the other sales in the record. Furthermore, board of review comparable #1 has an unfinished basement unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #2 which sold proximate in time to the assessment date at issue and have finished basement area. These comparables are also similar to the subject in location, age, and dwelling size. These comparables sold in August and October 2020 for prices of \$490,000 and \$630,000 or for \$222.22 and \$284.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$562,608 or \$242.29 per square foot of living area, including land, which is bracketed by the two best comparables sales in this record. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 21, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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