



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

APPELLANT: Kurt & Laura Klimenko
DOCKET NO.: 21-07248.001-R-1
PARCEL NO.: 05-30-406-006

The parties of record before the Property Tax Appeal Board are Kurt & Laura Klimenko, the appellants, 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 **A Reduction** 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: \$34,660
IMPR.: \$265,770
TOTAL: \$300,430

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 4,042 square feet of living area. The dwelling was constructed in 2004. Features of the home include a 3,197 square foot basement with finished area, central air conditioning, a fireplace, a 1,110 square foot sport court, a 240 square foot enclosed porch and a garage containing 892 square feet of building area. The property has a 22,981 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted information on six comparable sales located within .83 of a mile from the subject. The comparable are improved with 2-story dwellings that were built from

¹ The parties agreed to forgo the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

1994 to 2005 and range in size from 3,642 to 4,210 square feet of living area. The dwellings have basements ranging in size from 1,676 to 2,076 square feet, with four having finished area. Each comparable has central air conditioning and a garage ranging in size from 616 to 857 square feet of building area. The comparables sold from January 2020 to April 2021 for prices ranging from \$495,000 to \$830,000 or from \$135.39 to \$223.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$325,680. The subject's assessment reflects a market value of \$974,215 or \$241.02 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 Milton Township Assessor's Office submitted a Comparable Report of the appellant's comparables disclosing they have site sizes ranging from 11,880 to 49,015 square feet of land area. Each comparable is also reported to have either frame, masonry or frame and masonry exterior construction and one or two fireplaces. Comparables #2 through #5 have finished basement area ranging in size from 482 to 1,386 square feet. The board of review also noted appellant's comparable #1 was a Bank REO sale with an "option to purchase" and provided the PTAX-203 Real Estate Declaration.

In support of its contention of the correct assessment, the board of review through the Milton Township Assessor's Office submitted information on five comparable sales located from .33 of a mile to 1.55 miles from the subject. The comparable parcels range in size from 11,970 to 43,992 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction. The dwellings were built from 1996 to 2021 and range in size from 3,058 to 4,455 square feet of living area. Each dwelling features a basement ranging in size from 1,780 to 2,252 square feet, four of which have finished area ranging in size from 890 to 1,575 square feet. Each dwelling has central air conditioning, one or three fireplaces and a garage ranging in size from 728 to 811 square feet of building area. Comparable #3 has an additional 324 square foot carport. The comparables sold from March 2020 to May 2021 for prices ranging from \$848,000 to \$1,225,000 or from \$255.73 to \$312.30 per square foot of living area, including land. The board of review also provided property record cards for both parties comparables and a map depicting their locations in relation to the subject. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel argued the county comparable sales are not comparable due to differences in age, location, and dwelling size when compared to the subject. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #2 through #5 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eleven sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which is a Bank REO sale and appears to be an outlier due to its considerably lower sale price than the other sales in the record. The Board gives less weight to the board of review comparables due to differences in location, age and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #2 through #6 which overall are more similar to the subject in location, age, and dwelling size. However, each comparable has a considerably smaller basement and lacks a sport court when compared to the subject suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables sold from January 2020 to April 2021 for prices ranging from \$705,000 to \$830,000 or from \$183.07 to \$223.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$974,215 or \$241.02 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. Therefore, based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: June 27, 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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