



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

APPELLANT: Jeffrey J. Pochowicz
DOCKET NO.: 21-07250.001-R-1
PARCEL NO.: 05-20-101-043

The parties of record before the Property Tax Appeal Board are Jeffrey J. Pochowicz, 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 **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: \$35,890
IMPR.: \$201,260
TOTAL: \$237,150

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 2-story dwelling of frame exterior construction with 3,505 square feet of living area.² The dwelling was constructed in 2009. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 546 square foot garage. The property has a 11,430 square foot site and is located in Wheaton, 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 .72 of a mile from the

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.

² The Board finds the best description of the subject property was the board of review's evidence which included the subject's property record card.

subject. The comparables are improved with 2-story dwellings that were built in 2004 and 2008 and range in size from 3,240 to 4,053 square feet of living area. The appellant reported each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 483 to 740 square feet of building area. The comparables sold from July 2020 to July 2021 for prices ranging from \$645,000 to \$812,500 or from \$171.09 to \$206.79 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 \$249,440. The subject's assessment reflects a market value of \$746,156 or \$212.88 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 information on appellant's comparables #1, #2 and #4 disclosing each has a site ranging in size from 9,564 to 11,407 square feet of land area, finished basement area containing from 500 to 1,400 square feet, a fireplace, and a frame or frame and masonry exterior.

In support of its contention of the correct assessment, the board of review through the Milton Township Assessor's Office submitted information on four comparable sales located within .82 of a mile from the subject. The comparables have sites that range in size from 10,393 to 14,810 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 2003 to 2019 and range in size from 3,149 to 3,880 square feet of living area. The homes feature basements, three have from 700 to 1,586 square feet of finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 528 to 759 square feet of building area. The comparables sold from June 2018 to March 2021 for prices ranging from \$710,000 to \$825,000 or from \$210.50 to \$225.47 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel contended the county comparables are not comparable due to their remote sale dates or lack of finished basement area. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board gives less weight to the board of review comparables which sold in 2018 or 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record and/or newer year built when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in age, dwelling size, and most features. These most recent and similar comparables sold from July 2020 to July 2021 for prices ranging from \$645,000 to \$715,000 or from \$171.09 to \$206.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$746,156 or \$212.88 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record both in terms of overall value and price per square foot. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey J. Pochowicz, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187