



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

APPELLANT: Michael Szymborski
DOCKET NO.: 21-07285.001-R-1
PARCEL NO.: 01-24-404-034

The parties of record before the Property Tax Appeal Board are Michael Szymborski, 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: \$30,990
IMPR.: \$84,140
TOTAL: \$115,130

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 aluminum exterior construction with 1,975 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 525 square foot garage. The property has an 8,903 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject and within .28 of a mile from the subject. These comparables are described as 2-story dwellings built in 1987 or 1989 and have either 2,088 or 2,096 square

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

feet of living area. Each comparable has a basement, central air conditioning and a 420 or 440 square foot garage. Two comparables each have one fireplace. The comparables sold in July or November 2020 for prices ranging from \$320,000 to \$360,000 or from \$153.26 to \$171.76 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 \$115,130. The subject's assessment reflects a market value of \$344,391 or \$174.38 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 submitted a grid analysis of the appellant's comparables noting comparable #1 has minimal finished basement area and comparables #2 and #3 have unfinished basements when compared to the subject's finished basement.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on seven comparable sales located within .66 of a mile from the subject, three of which have the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 8,637 to 11,878 square feet of land area. The comparables are described as 2-story dwellings of vinyl or aluminum exterior construction built from 1987 to 1991. The dwellings range in size from 1,694 to 2,369 square feet of living area and have basements, five of which have finished area. Each comparable has central air conditioning, five comparables each have one fireplace and each comparable has a garage ranging in size from 420 to 441 square feet of building area. The comparables sold from October 2020 to April 2021 for prices ranging from \$320,000 to \$413,000 or from \$174.34 to \$194.81 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1 and #3 through #7 are not comparable to the subject due to location in a different neighborhood and/or difference in dwelling size. In a rebuttal grid analysis, counsel suggested that the appellant's comparables and board of review comparable #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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted ten comparables sales to support their respective positions. The Board gives less weight to board of review comparables #1, #3 and #7 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables as well as board of review comparables #2, #4, #5 and #6. These comparables are relatively similar to the subject in location, age, dwelling size and some features. These comparables sold from July 2020 to April 2021 for prices ranging from \$320,000 to \$390,000 or from \$153.26 to \$187.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$344,391 or \$174.38 per square foot of living area, including land, which falls within the range established by the 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: October 17, 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

Michael Szymborski, 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