



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

APPELLANT: Agnes & Mark Wojtowicz  
DOCKET NO.: 21-07314.001-R-1  
PARCEL NO.: 08-11-107-006

The parties of record before the Property Tax Appeal Board are Agnes & Mark Wojtowicz, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$55,310  
**IMPR.:** \$177,040  
**TOTAL:** \$232,350

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 stucco exterior construction with 3,101 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, two fireplaces, an inground swimming pool, and garages totaling 858 square feet. The property has a 40,213 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .74 of a mile from the subject, none are within the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings ranging in size from 2,978 to 3,005 square feet of

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<sup>1</sup> 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.

living area. The dwellings were built from 1986 to 1990. The comparables each have a basement, one of which has finished area. Each comparable has a garage with 420 or 480 square feet of building area. The comparables sold from June 2020 to August 2021 for prices ranging from \$499,500 to \$520,000 or from \$166.22 to \$174.03 per square foot of living area, land included. Based on this evidence, the appellants 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 \$232,350. The subject's assessment reflects a market value of \$695,034 or \$224.13 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 appeal, the board of review submitted a grid analysis of the appellants' comparables that disclosed comparables #1 and #2 each have finished basement area which was not reported by the appellants. In addition, the board of review argued all are located in a different neighborhood on significantly smaller lots.

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 .53 of a mile from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with 2-story and 2-story w/1-story dwellings of stucco or frame exterior construction ranging in size from 3,306 to 4,386 square feet of living area. The dwellings were built from 1958 to 2014 and have basements with finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 552 to 748 square feet of building area. Comparable #3 has an inground swimming pool. It was further noted that comparable #1 had a 2,271 square foot addition and was totally remodeled in 2013. The subject property also had a 741 square foot addition and was totally remodeled in 2015. The comparables sold from March 2019 to October 2021 for prices ranging from \$700,000 to \$915,000 or from \$204.62 to \$213.25 per square foot of living area, land included. The board of review also provided a location map of both parties' comparables in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants noted that selection of comparables in the same neighborhood is preferred but it must be balanced with relevant property characteristics and data. Counsel further argues that pools add little value due to extensive maintenance and upkeep with limited use during the year in this climate. Counsel also contended that board of review comparable #1 is 33 years older, comparable #2 is 23 years newer and a remote 2019 sale, and comparable #3 is 41% larger in size when compared to the subject.

### **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 Board finds the parties submitted seven comparables sales to support their respective positions, none of which are truly similar to the subject due to differences in site size and/or features. Nevertheless, the Board gives less weight to board of review comparable #2 which sold less proximate in time to the January 1, 2021 assessment date than the other comparables in the record. The Board also gives less weight to board of review comparable #3 which has a significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables and board of review comparable #1 which sold more proximate in time to the assessment date at issue and are similar in dwelling size and some features. Even though board of review comparable #1 has an original construction date that is older than the subject, the Board finds it had an addition and total remodel in 2013 similar to the subject. In addition, the best comparables each have a significantly smaller site size, smaller garage and lack an inground swimming pool. These comparables sold from June 2020 to October 2021 for prices ranging from \$499,500 to \$700,000 or from \$166.22 to \$204.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$695,034 or \$224.13 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record on overall value but above the range on price per square foot. The subject's higher price per square foot is justified due to the subject's significantly larger site size and features such as an inground swimming pool and larger garage. Based on this record and 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 warranted.

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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