



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

APPELLANT: Ronald & Karen Mikula
DOCKET NO.: 21-07323.001-R-1
PARCEL NO.: 07-19-304-042

The parties of record before the Property Tax Appeal Board are Ronald & Karen Mikula, 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 **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: \$23,390
IMPR.: \$89,300
TOTAL: \$112,690

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 exterior construction with 2,156 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, central air conditioning, a fireplace and a 440 square foot 2-car garage. The property has a 6,825 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on 24 equity comparables located in the same neighborhood as the subject and within .49 of a mile from the subject property. The comparables are described as 2-story dwellings of frame or frame and brick exterior construction that range in size from 2,000 to 2,368 square feet of living area. The homes were built from 1989 to 1993. Each comparable is reported to have a basement,

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

central air conditioning, and a 2-car garage. The comparables have improvement assessments that range from \$72,000 to \$85,650 or from \$35.53 to \$37.05 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,690. The subject has an improvement assessment of \$89,300 or \$41.42 per square foot of living area.

In response to the appellants' evidence, the board of review through the township assessor submitted a spreadsheet of the appellants' first eight comparables and noted all are from a different neighborhood as the subject with different quality and priced housing.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on six equity comparables with the same assessment neighborhood code as the subject and located on the same street as the subject. The comparables are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,134 to 2,187 square feet of living area. The homes were built in 1994 and have basements. Five comparables have central air conditioning. Each comparable has one fireplace and a 440 to 488 square foot 2-car garage. The comparables have improvement assessments that range from \$88,160 to \$90,310 or from \$41.04 to \$42.04 per square foot of living area. The assessor also provided a map of both parties' comparable sales in relation to the subject along with property record cards and exterior photographs. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel argued 28 of the 30 comparables in the record support a reduction in the subject's assessment.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 30 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables which are located less proximate to the subject property than the board of review comparables, whereas the board of review comparables are on the same street as the subject. Furthermore, the comparable sales map provided by the board of review shows that the appellants' comparables appear to be located near a busy street unlike the subject.

The Board finds the best evidence to be the board of review comparables which are most similar to the subject in location and similar in age, style, dwelling size and features. These comparables have improvement assessments that range from \$88,160 to \$90,310 or from \$41.04 to \$42.04 per square foot of living area. The subject's improvement assessment of \$89,300 or \$41.42 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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