



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

APPELLANT: Christopher Potokar
DOCKET NO.: 21-07352.001-R-1
PARCEL NO.: 08-25-318-007

The parties of record before the Property Tax Appeal Board are Christopher Potokar, the appellant; and the DuPage County Board of Review.

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: \$42,850
IMPR.: \$74,200
TOTAL: \$117,050

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 parties appeared before the Property Tax Appeal Board on August 29, 2023 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated July 8, 2023. Appearing was appellant Christopher Potokar, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Jim Berg, Deputy Township Assessor for Lisle Township and Steve Arling, Chief Deputy Township Assessor for Lisle Township.

The subject property consists of a raised ranch style dwelling of frame exterior construction with 1,875 square feet of above grade living area. The dwelling was constructed in 1963. In 2000 an addition measuring 24' x 37' or 888 square feet was added to the property along with interior remodeling and updating.¹ Features of the home include a basement with finished area, central

¹ Some of the property details for the subject were found in listing information submitted by the board of review.

air conditioning and a 2-car built-in garage. The property has an approximately 9,602 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis with information on four comparable sales and Multiple Listing Service (MLS) sheets on each of the comparable properties. The comparables are located from next door to 0.78 of a mile from the subject property. The comparables have sites that range in size from 9,222 to 13,116 square feet of land area and are improved with a 1-story, a 2-story, a part 1-story, part 2-story or a raised ranch dwelling of brick or frame exterior construction ranging in size from 1,501 to 2,099 square feet of living area. The dwellings were built from 1960 to 1978. Each comparable has a basement with finished area, central air conditioning and a 2-car garage. Three comparables each have one fireplace. The dwellings have either three or four bedrooms above grade. The properties sold from July 2020 to July 2021 for prices ranging from \$163,250 to \$311,000 or from \$95.58 to \$173.22 per square foot of living area, land included.

The MLS sheets for the appellant's comparable properties depicted comparable #1 as a foreclosure sale with "loads of opportunity to restore" the home. Comparable #2 was described as having new flooring, roof, windows, master suite and outdoor amenities. Comparable #3 was advertised as a "wonderfully updated home," and comparable #4 was marketed as well maintained and selling "as-is."

At hearing Mr. Potokar explained that, in the course of attempting to sell his home, it was revealed by area Realtors that the subject property was classified as a one bedroom home and three agents he contacted did not want to "take on" the subject property. The appellant further noted that a cost to cure estimate to convert above grade living area into two bedrooms was unaffordable for the appellant. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$84,932 which reflects a market value of \$254,821 or \$135.90 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,050. The subject's assessment reflects a market value of \$350,135 or \$186.74 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 support of its contention of the correct assessment the board of review submitted two grid analyses with information on the appellant's comparables and four board of review comparables, a map showing the proximity of both parties comparables relative to the subject, an online listing sheet for the 2017 sale of the subject property, a copy of the subject's property record card and a copy of the PTAX-203 Real Estate Transfer Declaration for the appellant's comparable #1.

The board of review's four comparable sales are located from 0.10 of a mile to 1.45 miles from the subject property. The comparables have sites that range in size from 5,924 to 8,554 square feet of land area and are improved with raised ranch dwellings of frame exterior construction ranging in size from 1,338 to 1,612 square feet of living area. The homes were built from 1963

to 1978. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 2-car built-in garage. The number of bedrooms was not reported in the board of review's grid analysis or other evidence submitted into the record. The properties sold from August 2020 to March 2021 for prices ranging from \$316,000 to \$348,000 or from \$201.61 to \$240.66 per square foot of living area, land included.

The board of review's grid analysis also reported the subject property sold in July 2017 for a price of \$340,000 or \$181.33 per square foot of living area, land included. Listing information on the subject's 2017 purchase describes the subject property as a "stunning home" with a remodeled open floor plan, master suite and updated kitchen, baths, flooring, roofing, mechanicals, windows, heated floors in the basement and outdoor amenities including deck with stone firepit. The comparable map submitted by the board of review depicted three board of review comparables to be located substantially farther from the subject than other comparables in the record. The PTAX-203 for the appellant's comparable #1 reports the transaction as a bank/REO sale.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

When asked by the ALJ if the appellant had listed the subject property, Mr. Potokar indicated that he had not. The appellant asked Mr. Berg if he agreed with the realtors' opinion that a one bedroom home is less desirable. Mr. Berg responded, "a one bedroom could be detrimental," although, he opined the subject's open concept is "what buyers want."

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 parties submitted eight comparable sales, and evidence of the subject's July 2017 purchase for the Board's consideration. The Board finds that neither party submitted properties that are truly comparable to the subject. Nevertheless, the Board gives less weight to appellant comparables #1 and #4 which, based on MLS descriptions of the properties, are less updated when compared to the subject. The Board gives less weight to the board of review's comparables #3 and #4 which are substantially smaller in dwelling size when compared to the subject and other comparables in the record. The Board also gives little weight to the 2017 sale price of the subject since the sale occurred more than four years prior to the January 1, 2021 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparables #1 and #2 which present varying degrees of similarity to the subject in location, design, age, dwelling size and other features. These best comparables sold from August 2020 to July 2021 for prices ranging from \$260,000 to \$348,000 or from \$148.17 to \$222.65 per square foot of living area, including land. The subject's assessment reflects a market

value of \$350,135 or \$186.74 per square foot of living area, including land, which falls just above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Given the subject's larger above grade living area, relative to the best comparables in the record, a higher overall market value appears to be logical. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

As a final matter, the Board finds validity in the argument that a one bedroom home may suffer from functional obsolescence. The Board is likewise aware of the significant level of updating completed at the subject property. The subject's listing, submitted by the board of review, states the "entire home was taken down to studs" when the addition was added in 2000. When the appellant purchased the subject in July 2017, the home had an open floor plan, new kitchen, a remodeled main floor master suite with updated bathroom features along with basement finished area that included a wet bar and heated floors. Furthermore, none of the appellant's comparables are one bedroom homes like the subject nor was the subject property listed for sale on the open market. As a result, the record contains no market value or other documentary evidence in support of either parties' position with respect to the impact, if any, the subject's one bedroom layout has on market value, given its level of remodeling. Therefore, the Board is unable to determine what impact on market value the subject's one bedroom layout has given the absence of any market value evidence.

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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