



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

APPELLANT: Dave Tokarski
DOCKET NO.: 22-03435.001-R-1
PARCEL NO.: 03-20-313-024

The parties of record before the Property Tax Appeal Board are Dave Tokarski, 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: \$48,000
IMPR.: \$118,980
TOTAL: \$166,980

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 2022 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 and brick exterior construction with 2,601 square feet of living area. The dwelling was constructed in 2021. Features of the home include a basement, central air conditioning, a fireplace, and a 1,171 square foot garage. The property has an approximately 9,636 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation, assessment inequity with respect to the land assessment, and recent construction as the bases of the appeal. In support of the overvaluation and assessment inequity arguments, the appellant submitted information on 16 comparable sales,¹

¹ The appellant presented two grid analyses of comparables. Comparables #1 through #4 on the first grid analysis are the same properties as comparables #1 through #4 on the second grid analysis. Some of the comparables on the second grid analysis are not numbered. The comparables are renumbered as comparables #1 through #16 for ease of reference.

two of which are located within the same assessment neighborhood code as the subject and four of which are located within 0.4 of a mile from the subject. The appellant submitted a map purporting to depict the locations of both parties' comparables in relation to the subject.² The parcels range in size from 7,800 to 13,000 square feet of land area and are improved with 2-story dwellings of brick or brick and frame exterior construction ranging in size from 2,840 to 3,678 square feet of living area. The dwellings range in age from 21 to 35 years old. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 430 to 828 square feet of building area. The comparables sold from June 2020 to September 2021 for prices ranging from \$382,000 to \$515,000 or from \$111.70 to \$161.97 per square foot of living area, including land. The comparables have land assessments ranging from \$43,570 to \$63,140 or from \$4.22 to \$7.45 per square foot of land area.

The appellant also completed Section VI – Recent Construction Costs of the appeal petition disclosing the subject land was purchased on August 28, 2020 for a price of \$104,000 and the total cost of construction was \$349,000 plus the estimated value of general contractor services of \$25,000, which were performed by the owner or a member of the owner's family. The appellant disclosed an occupancy permit was issued on September 29, 2020,³ the home was inhabitable and fit for occupancy on June, 9, 2022, and the construction was completed on November 1, 2021. In support of the construction costs, the appellant submitted a list of amounts for different categories, such as concrete, electrical, carpentry, plumbing, interior finishes, HVAC, architectural/permits/engineering, and exterior construction. The appellant also presented a loan detail sheet describing a loan in the original principal amount of \$403,000 and a copy of a cashier's check for \$50,000.

The appellant submitted a brief contending that an adjacent lot identical to the subject in lot size sold for \$70,000 and two adjacent lots similar to the subject in lot size sold for \$80,000 as of June, 2021.

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 \$166,980. The subject's assessment reflects a market value of \$500,990 or \$192.61 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$48,000 or \$4.93 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales⁴ located within the same assessment neighborhood code as the subject and within 0.14 of a mile from the subject. Comparables #2 and #8 are the same properties as the appellant's comparables #2 and #3, respectively, but the board of review reported a different

² The Board notes the properties shown on the map do not appear to correspond to the numbered comparables and the map lacks sufficient detail for the Board to match up the properties shown in the grid analyses with the properties shown on the map.

³ The board of review presented a copy of the permit describing September 29, 2020 as the construction permit date rather than the occupancy permit date.

⁴ The comparables are presented in two grid analyses and are renumbered as comparables #1 through #8 for ease of reference.

sale of its comparable #2 than the appellant. Seven parcels range in size from 1,800 to 14,600 square feet of land area. The comparables are improved with 2-story homes of brick or brick and frame exterior construction ranging in size from 2520 to 4,580 square feet of living area. The dwellings were built from 2000 to 2006. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 420 to 663 square feet of building area. Comparables #1 and #4 each have an inground swimming pool. The comparables sold from December 2019 to January 2022 for prices ranging from \$355,000 to \$740,000 or from \$126.31 to \$179.56 per square foot of living area, including land. The comparables have land assessments ranging from \$48,010 to \$64,010, seven of which are from \$3.65 to 29.65 per square foot of land area.

The board of review submitted a brief contending the sale of the subject's lot and the appellant's land sale comparables were not arm's length sales. The board of review presented Real Estate Transfer Declarations for these sales, which disclose the subject and one comparable were not advertised for sale. The board of review also presented a permit for the subject property dated September 29, 2020 in the amount of \$350,000.

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

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 appellant presented evidence of construction costs totaling \$374,000, including an estimated \$25,000 for general contractor services that were performed by the appellant or appellant's family member. The appellant disclosed the subject land was purchased on August 28, 2020 for a price of \$104,000. The construction costs and land sale presented by the appellant total \$478,000. The board of review presented evidence of a permit in the amount of \$350,000, but contended the purchase of the subject's land was not an arm's length sale as it was not advertised for sale as described in the Real Estate Transfer Declaration for this sale. Based on this evidence, the Board finds the purchase of the subject's land was not an arm's length transaction. The Board further finds the appellant did not submit the actual itemized costs for constructing the subject's improvements or an affidavit regarding the actual costs of construction for the subject's improvements. Thus, the Board finds the appellant did not submit sufficient evidence to challenge the correctness of the subject's assessment based on the cost of construction as required by Section 1910.63(b) of the rules of the Property Tax Appeal Board. (86 Ill. Admin. Code § 1910.63(b)).

The record also contains evidence of a total of 23 comparable sales, with one common sale and one common property that sold twice, for the Board's consideration. The Board gives no weight to the appellant's comparable land sales as the subject property was not vacant land as of the January 1, 2022 assessment date. Moreover, the board of review asserted one of these sales was

not advertised for sale and was not an arm's length sale, which was not refuted by the appellant in written rebuttal.

The Board also gives less weight to the appellant's comparables #5 through #16 as the appellant did not report the locations of these comparables in relation to the subject in order for the Board to examine the similarity of their locations to the subject.⁵ The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #6, #7, and #8, which sold less proximate in time to the January 1, 2022 assessment date than the other comparables in this record. The Board also gives less weight to the appellant's comparable #1 and the board of review's comparables #1, #3, #4, and #5, due to substantial differences from the subject in dwelling size and/or which have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #4 and the board of review's comparable #2, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, location, lot size, and features, although these homes are much older homes than the subject and one home has finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$490,100 and \$536,000 or for \$161.06 and \$179.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$500,990 or \$192.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also contends 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 record contains 22 land equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #5 through #16 as the appellant did not report the locations of these comparables in relation to the subject in order for the Board to examine the similarity of their locations to the subject. The Board also gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #2, #3, and #5 through #8, which are less similar to the subject in lot size than the other comparables in this record. The Board gives less weight to the board of review's comparable #4, for which no lot size was given or can be calculated from the information presented.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 and the board of review's comparable #1, which are more similar to the subject in lot size and location and have land assessments of \$48,010 and \$50,550 or from \$4.98 to \$5.55 per square

⁵ As previously noted, the map presented by the appellant lacks sufficient detail for the Board to match up the properties shown in the grid analyses with the properties shown in the map.

foot of land area. The subject has a land assessment of \$48,000 or \$4.93 per square foot of land area which falls below the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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:

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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