



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

APPELLANT: Tomasz Niernotoko
DOCKET NO.: 22-03543.001-R-1
PARCEL NO.: 05-13-406-007

The parties of record before the Property Tax Appeal Board are Tomasz Niernotoko, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$12,260
IMPR.: \$84,190
TOTAL: \$96,450

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 is improved with a one-story/ranch style dwelling of frame construction with 1,733 square feet of living area. The dwelling was constructed in 1947. Features of the property include a slab foundation, central air conditioning, one fireplace, one bathroom, and a detached two-car garage with 440 square feet of building area.¹ The property has a 20,100 square foot site located in Lombard, Milton Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with one-story/ranch style dwellings of masonry or frame and masonry construction that range in size from 1,587 to 1,816 square feet of living area. The homes were

¹ Some of the subject's descriptive information was obtained from the evidence provided by the DuPage County Board of Review.

built in 1948. One comparable has central air conditioning, three comparables have one fireplace, each comparable has 1 or 1½ bathrooms, and each property has a garage ranging in size from 432 to 560 square feet of building area.² These properties are located from approximately .06 to .23 of a mile from the subject. Their improvement assessments range from \$45,700 to \$62,310 or from \$27.52 to \$37.15 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$55,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,450.³ The subject property has an improvement assessment of \$84,190 or \$48.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story/ranch style dwellings of masonry or frame exterior construction that range in size from 1,363 to 1,983 square feet of living area. The homes were built from 1948 to 1955. Comparables #1 and #2 have basements with finished area, the comparables have one or two full bathrooms, comparable #1 also has two half bathrooms, and each comparable has a garage ranging in size from 561 to 1,008 square feet of building area. Comparables #1 and #3 have central air conditioning and one or two fireplaces. The comparables are located from approximately .14 to .58 of a mile from the subject property. These properties have improvement assessments that range from \$69,480 to \$102,370 or from \$47.73 to \$61.63 per square foot of living area.

The board of review submission included a separate grid analysis of all the comparables submitted by the parties and a map depicting the location of the comparables submitted by both parties in relation to the subject property.

The board of review also asserted the subject property had been recently improved and indicated that in 2018 the interior was demolished and in 2019 the interior was remodeled, a detached garage was built, and a new shed was constructed. The board of review submitted copies of the appellant's building permit applications for the new detached garage, shed and interior remodeling. Also included with the board of review evidence was the 2019 MLS listing of the subject and photographs depicting the rehabbed condition of the subject property. The listing describes the home as being completely remodeled. The MLS listing and the board of review grid analysis disclosed the subject property sold in March 2020 for a price of \$322,000, which is approximately \$32,600 greater than the market value reflected by the subject's assessment.

The board of review was of the opinion the evidence shows the subject's assessment is a reasonable one.

In rebuttal the appellant's counsel asserted the properties submitted by the board of review were not comparable due to such factors as being in a different neighborhood, finished basement, differences in garage size, and/or differences in dwelling size.

² The board of review prepared a grid analysis of the appellant's comparables from which some of the descriptive information was obtained.

³ The subject's assessment reflects a market value of \$289,379 when using the statutory level of assessment of 33.33%.

Conclusion of Law

The taxpayer 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject property in location, and, primarily, each comparable has a full basement partially finished while the subject has a slab foundation, which is an inferior foundation in relation to these comparables. The seven remaining comparables are relatively similar to the subject property in style, age, and size. Appellant's comparables #1 through #5 have no central air conditioning and appellant's comparables #4 through #6 have no fireplace, features of the subject, indicating upward adjustments the comparables would be appropriate to make them more equivalent to the subject property. These seven properties have improvement assessments ranging from \$45,700 to \$94,650 or from \$27.52 to \$47.73 per square foot of living area. The record disclosed, however, the subject property was rehabilitated in 2019, whereas the evidence did not disclose that any of the comparables have been similarly rehabbed. Therefore, the record suggests the subject dwelling is superior to each comparable in condition. The subject property has an improvement assessment of \$84,190 or \$48.58 per square foot of living area, which falls above the range established by the best comparables in this record on a per square foot of living area basis. The subject's higher improvement assessment appears justified when considering the subject dwelling was remodeled or rehabilitated and is in a superior condition in relation to the comparables as well as the suggested adjustments to the comparables. Based on this record the Board finds the appellant 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:

April 16, 2024



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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