



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

APPELLANT: Remigiusz Mikrut
DOCKET NO.: 22-03699.001-R-1
PARCEL NO.: 05-06-305-007

The parties of record before the Property Tax Appeal Board are Remigiusz Mikrut, 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 **A Reduction** 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: \$32,830
IMPR.: \$102,930
TOTAL: \$135,760

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 exterior construction with 2,503 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement, central air conditioning, and a 462 square foot garage. The property has a 25,461 square foot site and is located in Carol Stream, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 2, 2016 for a price of \$95,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing that the sale was not between related parties, the property was sold using a realtor and was advertised for sale through the Multiple Listing Service for a “few weeks”, and the sale was due to foreclosure and was by contract for deed dated February 17, 2016. The appellant further disclosed the property was occupied in August 2018 after spending \$50,000 on renovations.

The appellant also submitted information on four comparable sales with varying degrees of similarity to the subject. Although the Board recognizes the appellant did not indicate this appeal is also based on comparable sales, the Board shall briefly analyze these comparables.

As part of the appeal, the appellant indicated the subject is an owner-occupied residence. The appellant submitted assessment information for the subject, which described the subject's total assessments for the 2020 and 2021 tax years of \$132,540, indicating an equalization factor of 1.00 was applied in Milton Township for the 2021 tax year. The Board takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-06754.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$132,540.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$84,460 which would reflect a market value of \$253,405 or \$101.24 per square foot of living area 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 \$135,770. The subject's assessment reflects a market value of \$407,351 or \$162.75 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹ Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor of 1.0243 was applied to non-farm properties in Milton Township.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales, together with property record cards for these comparables and a map depicting the locations of these comparables in relation to the subject. The comparables have varying degrees of similarity to the subject in design, dwelling size, age, location, site size, and features and sold from February 2021 to December 2022 for prices ranging from \$325,000 to \$665,000 or from \$158.85 to \$226.65 per square foot of living area, including land, where three comparables sold in multi-parcel sales.

The board of review submitted a brief contending that the subject had significant construction from 2016 to 2018. The board of review asserted the subject's neighborhood has no similar 2-story homes so comparables from similar neighborhoods were selected. 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

¹ Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-06754.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$132,540. The record disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2020 to 2022 tax years are within the same general assessment period, the subject had a total assessment of \$132,540 for the 2021 tax year, and an equalization factor of 1.0243 was applied in Milton Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. The Board gave little weight to the subject's 2016 sale as this sale occurred too remote in time from the assessment date to be indicative of market value as of that date and the record contains evidence that the subject was significantly remodeled after this 2016 sale. Applying section 16-185 of the Property Tax Code results in a reduced total assessment of \$135,760, which is less than the 2022 assessment of the subject property of \$135,770.

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: February 20, 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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