



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

APPELLANT: Remigiusz Mikrut
DOCKET NO.: 23-03997.001-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 **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: \$35,060
IMPR.: \$108,600
TOTAL: \$143,660

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2023 tax year.¹ 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 two-story dwelling of frame exterior construction containing 2,503 square feet of living area. The dwelling was built in 1950 and is approximately 73 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 462 square foot of building area. The property has a 25,461 square foot site located in Carol Stream, Milton Township, DuPage County.

The appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments the appellant submitted information on nine comparables improved with ranch style, raised ranch style, split-level style, and 1.5-story style dwellings of frame or

¹ The appellant filed the appeal within 30-days of the Final Administrative Decision of the Property Tax Appeal Board in Docket No. 22-03699.001-R-1 reducing the subject's assessment for the 2022 tax year. The board of review disclosed that 2023 was the first year of the general assessment cycle for the subject property.

frame and masonry exterior construction that range in size from 1,008 to 1,706 square feet of living area. The homes were built from 1952 to 1987. Seven of the comparables have basements with eight having finished area, two comparables have one fireplace, six comparables have central air conditioning, and eight comparables have either an attached garage, a detached garage, or a garage in the basement that range in size from 240 to 720 square feet of building area. The comparables have from one to three bathrooms.² These properties have sites ranging in size from 10,557 to 29,859 square feet of land area. The comparables are located from approximately .06 to 1.6 miles from the subject with comparables #4, #6, #7, #8 and #9 having the same assessment neighborhood code as the subject property. These properties sold from December 2022 to February 2024 for prices ranging from \$140,000 to \$426,000 or from \$82.06 to \$398.31 per square foot of living area, including land.

The same comparables submitted by the appellant have land assessments ranging from \$20,120 to \$38,240 or from \$1.23 to \$1.91 per square foot of land area. Their improvement assessments range from \$41,840 to \$90,210 or from \$38.74 to \$70.59 per square foot of living area.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$29,270, the improvement assessment be reduced to \$65,742, for a total revised assessment of \$95,012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,660. The subject's assessment reflects a market value of \$431,023 or \$172.20 per square foot of living area, land included, when using the statutory level of assessment of 33 1/3%. The subject property has a land assessment of \$35,060 or \$1.38 per square foot of land area and an improvement assessment of \$108,600 or \$43.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on nine comparables that are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,268 to 2,681 square feet of living area. The homes were built from 1959 to 1987. Each comparable has a basement with three having finished area, two to four bathrooms, and a garage ranging in size from 440 to 624 square feet of building area. Eight of the comparables have central air conditioning, and seven of the comparables have one fireplace. The comparables have sites ranging in size from 8,390 to 25,858 square feet of land area. These properties have different assessment neighborhood codes than the subject and are located from approximately .31 to 1.27 miles from the subject property. The comparables have land assessments that range from \$16,010 to \$43,700 or from \$1.69 to \$1.91 per square foot of land area. Their improvement assessments range from \$125,870 to \$145,540 or from \$49.52 to \$58.49 per square foot of living area. Comparables #1 through #4 sold from August 2021 to July 2023 for prices ranging from \$449,900 to \$640,000 or from \$198.37 to \$238.72 per square foot of living area, including land.

² The appellant submitted copies of the Milton Township Property Information sheet for each comparable from which the descriptive information was obtain, that may differ from the information provided by the appellant in his grid analysis.

In rebuttal the board of review asserted appellant's comparables #6 and #7 have no basement, whereas the subject has a basement and further stated appellant's comparables #2, #3 and #6 have no central air conditioning while the subject has this amenity. The board of review also asserted appellant's comparable #6 was not an arm's length transaction as the property was not advertised for sale; a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale was submitted by the board of review to support this assertion.

With respect to the assessment equity analysis, the board of review contends the appellant did not use a single two-story dwelling whereas the subject property is improved with a two-story home. It also asserted that none of the appellant's comparables are close to the subject in size with the most similar home being 797 square feet smaller than the subject dwelling. The board of review contends their equity comparables are two-story dwellings with the largest difference from the subject dwelling in size being 193 square feet.

Conclusion of Law

The appellant contends in part 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 on this basis.

With respect to the improvement assessment, the Board finds the best evidence of assessment equity to be board of review comparables #5 through #9, which are most similar to the subject dwelling in style, age, size, and most features. These five comparables have improvement assessments that range from \$126,420 to \$145,540 or from \$53.13 to \$55.61 per square foot of living area. The subject's improvement assessment of \$108,600 or \$43.39 per square foot of living area, below the range of the best comparables in this record, demonstrating the subject improvement is not being inequitably assessed. Less weight is given the remaining comparables submitted by the parties due to differences from the subject dwelling in style, size, and/or age.

With respect to the land assessment, the Board gives most weight to appellant's comparables #4, #6, #7, #8, and #9 as each of these properties is located in the same assessment neighborhood code as the subject property. These comparables have sites ranging in size from 18,761 to 29,859 square feet of land area, whereas the subject has a 25,461 square foot site. These five comparables have land assessments that range from \$28,940 to \$36,780 or from \$1.23 to \$1.54 per square foot of land area. The subject's land assessment of \$35,060 or \$1.38 per square foot of land area within the range of the best comparables in this record demonstrating the subject's site is being equitably assessed. Less weight is given the remaining comparables in this record due to differences from the subject in location and/or land size.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

Alternatively, 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 on this basis.

The record contains thirteen comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the comparable sales presented by the appellant due to differences from the subject dwelling in style and/or size. The Board gives most weight to the board of review comparable sales, which are more similar to the subject dwelling in style and size than are the sales submitted by the appellant. The Board finds, however, the board of review comparables are superior to the subject in age being from approximately 29 to 37 years newer than the subject home, necessitating downward adjustments to make these comparables more equivalent to the subject property in age. These four comparables sold for prices ranging from \$449,900 to \$640,000 or from \$198.37 to \$238.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$431,023 or \$172.20 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and appropriate given the differences from the best comparables and the subject dwelling in age. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and a reduction in the subject's assessment is not justified based on overvaluation.

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 19, 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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