



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

APPELLANT: Richard Jurkowski  
DOCKET NO.: 23-05684.001-R-1  
PARCEL NO.: 02-10-105-057

The parties of record before the Property Tax Appeal Board are Richard Jurkowski, 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:** \$40,490  
**IMPR.:** \$158,000  
**TOTAL:** \$198,490

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 2023 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 3,273 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 15,419 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends both overvaluation and assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within two blocks of the subject, one of which is in the same subdivision as the subject. The parcels range in size from 11,346 to 22,161 square feet of land area and are improved with 2-story homes of frame or mixed exterior construction ranging in

size from 2,608 to 3,237 square feet of living area.<sup>1</sup> The dwellings were built in 1985 or 1987. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 2.5-car or a 4-car garage. The comparables sold from September 2016 to May 2023 for prices ranging from \$429,000 to \$606,000 or from \$153.21 to \$232.36 per square foot of living area, including land. The comparables have improvement assessments ranging from \$100,410 to \$133,770 or from \$35.86 to \$43.10 per square foot of living area. 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 \$208,030. The subject's assessment reflects a market value of \$625,842 or \$191.21 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$167,540 or \$51.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables, five of which are located within the same subdivision as the subject. Comparables #1 and #6 are the same sales as the appellant's comparables #2 and #3, respectively. The comparables are improved with 2-story homes of frame or mixed exterior construction ranging in size from 2,575 to 3,618 square feet of living area. The dwellings were built from 1985 to 1987. Each home has a basement, five of which have finished area, central air conditioning, and one or two fireplaces. Three comparables have a 2-car or a 3-car garage and three comparables each have storage area.<sup>2</sup> The comparables have improvement assessments ranging from \$120,370 to \$184,330 or from \$43.10 to \$57.90 per square foot of living area. Three comparables sold from April 2021 to April 2023 for prices ranging from \$520,000 to \$606,000 or from \$194.91 to \$232.36 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of four comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparable #2, which lacks finished basement area that is a feature of the subject. The Board gives less weight to the

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<sup>1</sup> The parties differ regarding the dwelling size of comparable #3. The Board finds the best evidence of the dwelling size of this common comparable is found in the board of review's evidence.

<sup>2</sup> The board of review reported comparable #1 has storage area whereas the appellant reported this property has a 2.5-car garage.

appellant's comparable #1 which sold less proximate in time to the January 1, 2023 assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the two common sales, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and features. These two most similar comparables sold for prices of \$605,000 and \$606,000 or \$194.91 and \$232.36 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$625,842 or \$191.21 per square foot of living area, including land, which is above the two best comparable sales in this record on a total market value basis but below the best comparables on a per square foot basis, which is logical given the subject is a larger home than the two best comparable sales in this record.

The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject property's improvement assessment for assessment inequity is warranted.

The record contains a total of seven equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #3/board of review's comparable #6, and the board of review's comparables #2 and #5, which are less similar to the subject in dwelling size than other comparables in this record and/or lack finished basement area that is a feature of the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #2/board of review's comparable #1 and the board of review's comparables #3 and #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables had improvement assessments that range from \$133,770 to \$184,330 or from \$43.10 to \$50.95 per square foot of living area. The subject property's improvement assessment of \$167,540 or \$51.19 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement assessment is 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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: \_\_\_\_\_

March 18, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Richard Jurkowski  
640 Rosedale Ave  
Roselle, IL 60172

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187