FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Christopher Zielinski
DOCKET NO.:	23-05737.001-R-1
PARCEL NO.:	02-31-402-012

The parties of record before the Property Tax Appeal Board are Christopher Zielinski, 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:	$29,660
IMPR.:	$39,380
TOTAL:	$69,040[1]

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 ranch-style dwelling of frame exterior construction with 864 square feet of living area. The dwelling was built in 1957 and is approximately 66 years old. Features of the home include a concrete slab foundation, central air conditioning, one fireplace, a finished attic, and a 1-car garage with additional garage storage.[2] The property has a 20,121 square foot site and is located in Carol Stream, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The

[1] The Board finds the subject's total assessment reflects the Certificate of Error.
[2] The parties differ regarding the description of the subject's garage amenity. The Board finds the best evidence of the subject's garage is the appellant's description supported by photographic evidence which depicts a 1-car garage with additional storage.

comparables are reported to be improved with ranch-style homes of frame and wood exterior construction with either 864 or 1,180 square feet of living area. The homes were each built in 1957. Each comparable has a concrete slab foundation and either a 1-car or a 2-car garage with comparable #1 also having garage storage. Three comparables have central air conditioning.[3] Comparable #1 and #3 also feature a fireplace. The comparables have improvement assessments ranging from $37,810 to $44,090 or from $37.36 to $48.21 per square foot of living area.

The appellant provided evidence in support of the appeal which included Supplemental Information, photographs, and printouts from Redfin with property details for the subject. The appellant indicated in the supplemental information that the subject was previously listed with a 200 square foot covered porch, a 2-car garage, and four bedrooms. However, the appellant asserted the subject has no covered porch, but has a 1-car garage with additional storage and three bedrooms. The appellant indicated that the Bloomingdale Township noted these concerns (discrepancies) regarding the appeal and a Certificate of Error was issued for these discrepancies.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $72,170. The subject property has an improvement assessment of $42,510 or $49.20 per square foot of living area. The board of review noted that a Certificate of Error was issued for tax year 2023 based on the physical data correction that reduced the total assessed value to $69,040 resulting in an improvement assessment of $39,380 or $45.58 per square foot of living area. A copy of the Certificate of Error with signatures dated June 24, 2024, was submitted by the board of review.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with ranch-style homes of frame exterior construction ranging in size from 864 to 992 square feet of living area. The homes were built in either 1957 or 1958. The homes are reported to lack basement foundations. Each comparable has central air conditioning. One comparable has a fireplace. Three comparables each have a detached storage building. One comparable has a 2-car garage. The comparables have improvement assessments ranging from $41,090 to $53,810 or from $47.56 to $54.85 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

[3] In a written memorandum to the DuPage County Board of Review, the Bloomingdale Township Assessor disclosed that the appellant's comparable #1 lacked central air conditioning, which was unrefuted in rebuttal by the appellant.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 as well as board of review comparables #1 and #4 which are less similar to the subject in dwelling size than the remaining comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 as well as the board of review comparables #2 and #4. These comparables are identical to the subject in age and dwelling size with varying degrees of similarity in other features. Each comparable lacks a finished attic, three comparables each lack a fireplace, one comparable is reported to lack central air conditioning, three comparables lack a garage, and three comparables each lack a detached storage area/building suggesting upward adjustments for these differences would be required to make them more equivalent to the subject. Conversely, three comparables have a 2-car garage, compared to the appellant's 1-car garage, which suggest downward adjustments may be necessary to make them more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from $37,810 to $45,880 or from $43.76 to $53.10 per square foot of living area. The subject's improvement assessment, as reflected on the final written decision of the board of review, of $42,510 or $49.20 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. However, the Board finds the board of review issued a Certificate of Error for tax year 2023 based on the physical data correction that reduced the subject's improvement assessment to $39,380 or $45.58 per square foot of living area which is also within the range established by the best comparables in this record.[4] Based on this record the Board finds a reduction in the subject's assessment is justified to reflect the assessment established by the Certificate of Error.

[4] The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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:

C E R T I F I C A T I O N

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: January 21, 2025

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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