



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

APPELLANT: Joseph Malecki
DOCKET NO.: 23-05824.001-R-1
PARCEL NO.: 10-03-208-019

The parties of record before the Property Tax Appeal Board are Joseph Malecki, the appellant, by Brian S. Maher, attorney at law of Weis, DuBrock, Doody & Maher in Chicago, 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: \$50,970
IMPR.: \$150,710
TOTAL: \$201,680

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 is improved with a two-story dwelling of brick exterior construction containing 3,349 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached three-car garage with 786 square feet of building area.¹ The property has a 15,615 square foot site located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables

¹ The appellant reported the subject property as having finished basement area, however, the copy of the subject's property record card provided by the board of review describes the subject dwelling as having an unfinished basement.

improved with two-story dwellings of frame or brick exterior construction that range in size from 2,954 to 3,226 square feet of living area. The homes were built in 1999 or 2000. Each property has a basement with finished area, central air conditioning, one fireplace, three bathrooms, and a garage ranging in size from 641 to 839 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$126,800 to \$134,020 or from \$41.54 to \$43.02 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$128,022.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,490. The subject property has an improvement assessment of \$164,520 or \$49.13 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. As documentation the board of review provided copies of the property record cards for the subject property and the comparables. In the grid analysis, based on information in the property record cards, the board of review misreported the sizes of the garages for the subject and comparables #2 and #3 by including area above the garage in the calculations. The Board will use the sizes of the garages excluding the area above the garages in its description of the comparables. The board of review comparables are improved with two-story dwellings of brick, frame, or brick and frame exterior construction that range in size from 3,201 to 3,324 square feet of living area. The homes were built in 1997 or 1999. Each comparable has a basement, central air conditioning, one fireplace, 2½ or 3 bathrooms, and an attached garage ranging in size from 725 to 851 square feet of building area. Comparable #2 also has a detached garage with 630 square feet of building area. The property record card for comparable #1 describes the home as having a basement that is 25% finished. The property record card for comparable #3 describes the property as having an inground swimming pool. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .17 of a mile from the subject. Their improvement assessments range from \$146,900 to \$162,650 or from \$45.30 to \$49.09 per square foot of living area.

The board of review also included a grid analysis of the appellant's comparables along with copies of the property record cards for the subject and the comparables. In the grid analysis, based on the property record cards, the board of review misreported the sizes of the garages by including area over the garages in its calculations. Additionally, the property record cards do not report any finished basement area for the subject or the comparables. The board of review also submitted a map depicting the location of the comparables submitted by the parties in relation to the subject property: the board of review comparables are located closer to the subject property than are the appellant's comparables.

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 the evidence in the record supports a reduction in the subject's improvement assessment.

The parties submitted information on six assessment equity comparables to support their respective positions. The comparables are similar to the subject in location, age, style, and size. Each of the comparables has $\frac{1}{2}$ or 1 less bathroom than the subject suggesting each would require an upward adjustment to make them more equivalent to the subject property for this characteristic. Board of review comparable #2 has an additional detached garage resulting in more garage space than the subject suggesting a downward adjustment to the comparable would be appropriate to make the property more equivalent to the subject for this feature. Board of review comparable #3 has an inground swimming pool, a feature the subject does not have, indicating a downward adjustment to the comparable would be appropriate to make the property more equivalent to the subject for this amenity. These comparables have improvement assessments that ranging \$126,800 to \$ \$162,650 or from \$41.54 to \$49.09 per square foot of living area. The subject's improvement assessment of \$164,520 or \$49.13 per square foot of living area falls above the range established by the comparables in this record and is excessive considering the suggested adjustments. Based on this record the Board finds a reduction in the subject'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.



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: _____

December 17, 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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