



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

APPELLANT: Katarzyna Nurkowski
DOCKET NO.: 23-06003.001-R-1
PARCEL NO.: 03-23-202-009

The parties of record before the Property Tax Appeal Board are Katarzyna Nurkowski, 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: \$32,720
IMPR.: \$66,080
TOTAL: \$98,800

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 brick and frame exterior construction with 1,905 square feet of living area. The dwelling was constructed in 1936. Features of the home include a basement, central air conditioning,¹ and a 440 square foot garage. The property has an 8,700 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within three blocks of the subject. The comparables have 8,340 or 8,700 square foot sites that are improved with 2-story homes of frame exterior construction ranging in size from 1,735 to 2,354 square feet of living

¹ The Board notes that the board of review reported in its grid analysis that the subject has no central air conditioning but noted on the subject's property record card that the subject does have central air conditioning. The appellant also reported the subject has central air conditioning. The Board finds the subject has central air conditioning.

area. The dwellings were built from 1931 to 1940. Each home has central air conditioning and a garage ranging in size from 308 to 528 square feet of building area. Two homes each have a basement and one home has a fireplace. The comparables sold from May to August 2022 for prices ranging from \$180,000 to \$325,000 or from \$103.75 to \$138.24 per square foot of living area, including land. 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 \$98,800. The subject's assessment reflects a market value of \$297,232 or \$156.03 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.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.35 of a mile from the subject, together with property record cards for the comparables. Comparables #4 and #5 are the same sales as the appellant's comparables #3 and #2, respectively. The parcels range in size from 7,405 to 9,583 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 1,293 to 2,354 square feet of living area. The dwellings were built from 1908 to 1996. Each home has central air conditioning and a garage ranging in size from 308 to 720 square feet of building area. Four homes have a basement, one of which has finished area, and two homes each have a fireplace. The comparables sold from February 2021 to August 2022 for prices ranging from \$295,000 to \$375,000 or from \$138.06 to \$239.75 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 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 is not warranted.

The record contains a total of six comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #3, which sold less proximate in time to the assessment date, with two of these comparables being substantially newer or older homes than the subject. The Board also gives less weight to the appellant's comparable #1, which sold for considerably less than the other sales in this record indicating this sale may be an outlier.

The Board finds the best evidence of market value to be the two common sales, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, age, site size, and some features, although one comparable lacks a basement that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These two comparables sold for prices of \$295,000 and \$325,000

or \$138.24 and \$138.06 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$297,232 or \$156.03 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and above the two best comparables on a per square foot basis, which is logical given the subject is a smaller home than the best comparables. 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 is not 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: March 18, 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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