



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

APPELLANT: James Ksycki  
DOCKET NO.: 08-03557.001-R-1  
PARCEL NO.: 09-34-406-005

The parties of record before the Property Tax Appeal Board are James Ksycki, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$83,930  
**IMPR:** \$197,950  
**TOTAL:** \$281,880

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and aluminum dwelling containing 3,461 square feet of living area that was built in 1975. Amenities include a walk-out basement, central air conditioning, two fireplaces, a three-car garage and an indoor pool. Ancillary features include an enclosed porch and a patio. The dwelling is situated on a 70,150 square foot lot located in Downers Groove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant offered two appraisals of the subject property.

The appraisals submitted by the appellant were prepared by a state licensed appraiser and convey an estimated market value for the subject property of \$670,000 as of January 1, 2007 and \$600,000 as of January 1, 2008 using the sales comparison approach to value. Under the sales comparison approach for the 2008 appraisal, the appraiser selected four suggested comparable sales that are located from 0.00 to 1.77 miles from the subject.

The comparables consist of one-story or two-story dwellings with brick or frame exteriors. The dwellings are from 30 to 51 years old. Two comparables have walk-out basements, one comparable has a full finished basement and one comparable has a full unfinished basement. Other features include central air conditioning, one, two or three fireplaces and two-car garages. Ancillary amenities include decks, patios, a gazebo and a balcony. The dwellings range in size from 1,783 to 3,456 square feet of living area and are situated on lots that range in size from 21,375 to 77,366 square feet of land area. The comparables sold from June 2006 to September 2007 for prices ranging from \$525,000 to \$615,000 or from \$159.14 to \$344.92 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in type of financing, date of sale, location, site, quality of construction, room count, living area, basement and finish, rooms below grade, functional utility, heating and cooling, garage, number of fireplaces, pool and ancillary features like gazebos, patios, decks and balcony. The adjustments resulted in adjusted sale prices ranging from \$587,000 to \$629,700 or from \$173.61 to \$353.17 per square foot of living area including land. Based on these adjusted sales, the appraiser concluded the subject property has a fair market value of \$600,000 or \$173.36 per square foot of living area including land as of January 1, 2008.

In addition, the appellant included a 2007 appraisal which was used for a 2007 appeal with the board of review.

Based on this evidence, the appellant requested a total assessment reduction to \$200,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$281,880 was disclosed. The subject's assessment reflects an estimated market value of \$847,250 or \$244.80 per square foot of living area including land using DuPage County's 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review submitted a two page letter analyzing both parties comparables, a grid analysis of three suggested comparable properties as well as the appellant's comparables and the property record cards for both parties comparables.

The board of review comparables consist of two-story dwellings of brick and frame construction. The board of review supplied a map depicting the location of both parties' comparables in relation to the subject. The comparables were built from 1959 to 1974. The comparables have unfinished or partially finished basements, central air conditioning, one or four fireplaces and garages ranging in size from 528 to 1,249 square feet of building area. Ancillary amenities include decks, patios and a built-in pool. The dwellings range in size from 2,052 to 3,973 square feet of

living area and are situated on lots that range in size from 20,000 to 77,199 square feet of land area. The comparables sold from January 2006 to July 2007 for prices ranging from \$448,000 to \$1,159,000 or from \$200.63 to \$291.72 per square foot of living area including land.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of these appeals. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not met this burden of proof.

The appellant submitted an appraisal of the subject property that was prepared by a state licensed appraiser and conveys an estimated market value of \$600,000 as of January 1, 2008 using the sales comparison approach to value. The board of review submitted three comparable sales in support of the subject's assessed valuation. The Board gave less weight to the value conclusion arrived at in the appraisal due to the comparables dissimilar one-story design when compared to the subject's two-story design. The Board will however analyze the raw market data contained in the appellant's appraisal.

The Board gave less weight to the appellant's comparables #1, #2 and #3 due to their dissimilar one-story designs when compared to the subject's two-story design. Additionally, comparables #1 and #2 are considerably smaller in size when compared to the subject. The Board gave less weight to the appellant's comparable #4 due to its 2006 sale date occurring more than 19 months prior to the subject's January 1, 2008 assessment date. The Board gave less weight to the board of review's comparables #2 and #3 due to their considerably smaller sizes when compared to the subject. Additionally, comparable #2 sold in January 2006 which is two years prior to the subject's January 1, 2008 assessment date. The Board finds comparable #1 submitted by the board of review is the most similar comparable to the subject in location, design, age, size and amenities and is more probative of the subject's fair market value as of the January 1, 2008 assessment date. The sale occurred in July 2007 for a price of \$1,159,000 or \$291.72 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$847,250 or \$244.80 per square foot of living area including land, which is less than the market value established by the most similar sale in the record. After considering adjustments to the comparable for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

Acting 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 20, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.