



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

APPELLANT: Peter Kamysz  
DOCKET NO.: 09-04155.001-R-1  
PARCEL NO.: 03-15-403-017

The parties of record before the Property Tax Appeal Board are Peter Kamysz, the appellant, by attorney Jack E. Boehm, Jr. of Fisk Kart Katz and Regan, Ltd., in Chicago; 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:** \$ 45,840  
**IMPR.:** \$ 145,050  
**TOTAL:** \$ 190,890

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story frame and brick dwelling that was built in 2005. The home contains 3,921 square feet of living area and features central air conditioning, a fireplace and a 576 square foot garage.

The appellant submitted evidence, through counsel, to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables with different neighborhood codes than the subject as assigned by the local assessor. The comparables were described as two-story frame or frame and brick dwellings that contain from 3,112 to 3,661 square feet of living area. The dwellings were built from 1941 to 2003. Two comparables have basements, which one has finished area. Other features include central air conditioning, a fireplace and garages ranging in size from 430 to 576 square feet of building area. The comparables have improvement assessments ranging from

\$100,540 to \$130,870 or from \$29.99 to \$35.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$129,347 or \$32.99 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated March 12, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).<sup>1</sup>

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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant submitted three suggested comparable properties for the Board's consideration. The board of review did not timely submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board finds the appellant's comparables are dissimilar two-story dwellings when compared to the subject's one-story design. Additionally, comparables #1 and #3 are considerably older and smaller when compared to the subject. The comparables have improvement assessments ranging from \$100,540 to \$130,870 or from \$29.99 to \$35.75 per square foot of living area. The subject has an improvement assessment of \$145,080 or \$36.99 per square foot of living area which is greater than the range established by the comparables but justified based on its one-story design and superior age. The Board finds the subject's slightly higher improvement assessment is justified and no reduction in the subject's assessment is warranted.

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<sup>1</sup> The DuPage County Board of Review was notified of this appeal on November 1, 2011 and given 90 days to submit evidence in support of its assessment of the subject property or request an extension to file evidence for good cause by January 30, 2012. On March 22, 2012, the Property Tax Appeal Board received a packet of evidence from the DuPage County Board of Review, postmarked March 20, 2012, in support of the subject's assessment. The Property Tax Appeal Board finds the evidence submitted by the board of review was not timely filed and will not be considered.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: November 30, 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.