



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

APPELLANT: Miroslaw & Alicja Strzalka
DOCKET NO.: 10-02365.001-R-1
PARCEL NO.: 01-25-403-030

The parties of record before the Property Tax Appeal Board are Miroslaw & Alicja Strzalka, the appellants, by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. 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: \$24,580
IMPR.: \$58,200
TOTAL: \$82,780

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,454 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 6,826 square foot site and is located in Carol Stream, Wayne Township, DuPage County.

Counsel for the appellants appeared before the Property Tax Appeal Board arguing assessment inequity.¹ The appellants are not disputing the subject's land assessment. The appellants

¹ The original appeal petition was marked "Recent Sale," however, the appellants failed to submit recent sale data. Equity assessment information was submitted, and therefore, the appeal will be decided based on assessment equity.

submitted limited information on three comparable properties.² The comparables are described as 2-story or bi-level dwellings of frame construction that contained either 1,142 or 1,496 square feet of living area. The dwellings were constructed in either 1977 or 1978. Each comparable has a different neighborhood code than the subject property. Features of the comparables include central air conditioning and a 2-car garage. One comparable has a partial basement with 100% finished area and one comparable has a fireplace. The comparables have improvement assessments ranging from \$50,000 to \$51,290 or from \$33.42 to \$44.12 per square foot of living area. The subject's improvement assessment is \$58,200 or \$40.03 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties improved with one-story dwellings of frame construction that each contain 1,454 square feet of living area. The dwellings were constructed from 1976 to 1978. Each has the same neighborhood code as the subject property. Features of the comparables include a partial basement, central air conditioning and a 2-car garage. These properties have improvement assessments of either \$58,900 or \$59,220 or \$40.51 or \$40.73 respectively per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 a reduction in the subject's assessment is not warranted.

The appellants contend 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

² Based on the limited information submitted, the Board will rely on the data as submitted by the board of review regarding the appellants' comparables.

The Board finds the board of review comparables are the most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of either \$58,900 or \$59,220 or \$40.51 or \$40.73 respectively per square foot of living area. The subject's improvement assessment of \$58,200 or 40.03 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and 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.



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: February 21, 2014



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.