



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

APPELLANT: Madga & Martin Kurowski  
DOCKET NO.: 10-03182.001-R-1 through 10-03182.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Madga and Martin Kurowski, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-03182.001-R-1	05-21-215-002	10,920	0	\$10,920
10-03182.002-R-1	05-21-215-003	18,560	117,170	\$135,730

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame construction that contains 2,845 square feet of living area. The building is approximately 4 years old. Features of the home include a partial basement that is finished, central air conditioning, one fireplace and a two-car garage. The property has 10,943 square feet of land area and is located in Wheaton, Milton Township, DuPage County.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellants submitted an appraisal estimating the subject property had a market value of \$440,000 as of June 16, 2009. Additionally, the appellants submitted copies of two listing sheets for the subject property and a copy of a residential real estate sales contract disclosing the subject property was purchased in June 2009 for a price of \$440,000. The appellants also submitted copies of the final decisions issued by the DuPage County Board of Review establishing a total assessment for the subject property of \$187,950, which reflects a market value of approximately \$563,906

using the statutory level of assessments. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's appraised value.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

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

The appellants contend 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value timely submitted in the record is the appraisal submitted by the appellants estimating the subject property had a market value of \$440,000 as of June 16, 2009 and evidence that the subject property was purchased in June 2009 for the \$440,000. The Board finds the subject's assessment reflects a market value greater than the appraised value and purchase price presented by the appellants. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$440,000 as of January 1, 2010 and a reduction in the subject's 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.

*Ronald 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: January 31, 2013

*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.