



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

APPELLANT: John & Lenore Kwiatkowski
DOCKET NO.: 10-03192.001-R-1
PARCEL NO.: 08-02-400-019

The parties of record before the Property Tax Appeal Board are John and Lenore Kwiatkowski, the appellants; 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:

LAND: \$49,560
IMPR.: \$25,980
TOTAL: \$75,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of brick construction that contains 1,144 square feet of living area. The dwelling was constructed in 1957. Features of the home include a full basement and a two-car attached garage. The subject property has a 35,362 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted descriptions and assessment information on four comparables located along the same street and within the same block as the subject property. The comparables had sites ranging in size from 29,371 to 37,987 square feet of land area with land assessments ranging from \$41,120 to \$61,820 or from \$1.40 to \$1.74 per square foot of land area. The comparable dwellings were composed of three one-story homes and a two-story dwelling. The dwellings ranged in size from 832 to 4,041 square feet of living area and were built from 1932 to 2006. The appellants indicated the comparable with the two-story dwelling built in 2006 was to be used as a land comparable. The three remaining comparables had improvement assessments ranging from \$12,570 to \$35,270 or from \$15.10 to \$18.89 per square foot of living area. The appellants asserted

that the subject property is located near a water retention ditch, a Speedway Gas Station and other commercial properties that detract from the subject property. The appellants submitted a copy of the decision issued by the board of review disclosing the subject property had a land assessment of \$55,700 or \$1.58 per square foot of land area and an improvement assessment of \$26,090 or \$22.80 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$75,535.

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.

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 assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellants submitted assessment information on 4 assessment comparables to demonstrate the subject property was inequitably assessed. The comparables most similar to the subject in age and style had improvement assessments ranging from \$15.10 to \$18.89 per square foot of living area. The subject has an improvement assessment of \$22.80 per square foot of living area, which is above the range established by the most similar comparables. The Board further finds that three of the four land comparables had land assessments ranging from \$1.41 to \$1.47 per square foot of land area. The subject has a land assessment of \$1.58 per square foot of land area, which is above this range. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's 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 a reduction in the subject's assessment 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.

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: February 22, 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.