



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

APPELLANT: Wesley Sokolowski
DOCKET NO.: 11-03912.001-R-1
PARCEL NO.: 08-18-219-008

The parties of record before the Property Tax Appeal Board are Wesley Sokolowski, 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: \$60,080
IMPR: \$105,180
TOTAL: \$165,260

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,151 square feet of living area. The home was constructed in 1983. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 441 square foot attached garage. The property is located in Naperville, Lisle Township, DuPage County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a grid analysis of four suggested comparables located "across the street" or in the "same neighborhood" as the subject and a brief.

The comparables were described as two-story frame dwellings that were built in 1978 or 1983. The dwellings range in size from 2,467 to 2,762 square feet of living area. Features include finished or unfinished basements, central air conditioning, a fireplace and attached garages ranging in size from 462 to 504 square feet of building area. The comparables have improvement assessments ranging from \$35.63 to \$36.57 per square foot of living area. These comparables sold from March 1993 to November 2011 for prices ranging from \$223,000 to \$610,000 or from \$83.65 to \$247.26 per square foot of living area including land.

The appellant's brief argues that redfin.com data reveals the assessor's data is incorrect regarding basement finish, however, the appellant failed to submit any evidence in support of this assertion.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$55,207 or \$17.52 per square foot of living area or a reduction in the subject's total assessment to \$115,287, which would reflect a market value of \$347,774 or \$110.37 per square foot of living area including land using the 2011 three-year median level of assessments for DuPage County of 33.15%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$165,260 was disclosed. The subject's assessment reflects an estimated market value of \$498,522 or \$158.21 per square foot of living area, land included, using the 2011 three-year median level of assessments for DuPage County of 33.15%. The subject's improvement assessment was \$105,180 or \$33.38 per square foot of living area.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on three sales and four equity comparable properties. The board of review's sale #2 is the same property as the appellant's comparable #3. The board of review's comparables consist of single family frame dwellings that were built from 1982 to 1985. The comparables range in size from 2,536 to 3,502 square feet of living area. Features include basements, three of which have finished area, central air conditioning, a fireplace and garages ranging in size from 441 to 881 square feet of building area. The equity comparables have improvement assessments ranging from \$34.93 to \$38.40 per square foot of living area. The board of review's sales occurred from June to August 2011 for prices ranging from

\$460,000 to \$575,000 or from \$161.62 to \$169.12 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, 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 appellant contends in part unequal treatment in the subject's improvement assessment as a 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 parties submitted eight equity comparables to support their respective positions before the Board. The Board finds the comparables submitted by the parties were similar to the subject in location, style, exterior construction, age and features. All the comparables submitted were smaller in dwelling size when compared to the subject. The comparables had improvement assessments that ranged from \$34.93 to \$38.40 per square foot of living area. The subject's improvement assessment of \$33.38 per square foot of living area is below the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4 due to their sale date occurring greater than 34 months prior to the subject's January 1, 2011 assessment date. The Property Tax Appeal Board finds the remaining comparables submitted by the parties were similar to the subject in location, age, design, exterior construction and features. These sales also sold more proximate in time to the subject's January 1, 2011 assessment date. These comparables sold from June to October 2011 for prices ranging from \$347,000 to \$575,000 or from \$125.63 to \$169.12 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$498,522 or \$158.21 per square foot of living area, which is within the range established by the best comparables in this record. After considering the most relevant sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct 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.



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: October 24, 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.