



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

APPELLANT: Robert Masek
DOCKET NO.: 11-03435.001-R-1
PARCEL NO.: 09-22-409-025

The parties of record before the Property Tax Appeal Board are Robert Masek, 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: \$52,180
IMPR.: \$48,910
TOTAL: \$101,090

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story single family dwelling of brick exterior construction with 1,348 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 960 square foot garage. The property has a 20,120 square foot site and is located in Darien, Downers Grove Township, DuPage County.

Robert and Nancy Masek appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located in the same neighborhood code

assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of frame, brick or frame and brick exterior construction and were built from 1964 to 1968. Features include full or partial basements, central air conditioning and garages ranging in size from 420 to 600 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 1,323 to 1,925 square feet of living area and have improvement assessments that range from \$39,450 to \$45,730 or from \$23.76 to \$30.33 per square foot of living area.

Mr. Masek testified that comparable #1, located at 6714 Western, is almost identical to his house.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,090. The subject property has an improvement assessment of \$48,910 or \$36.28 per square foot of living area.

Representing the board of review was member Carl Peterson. The board of review submitted a grid analysis of the appellant's comparables and a grid analysis of three additional equity comparables. The board of review also submitted a location map and property record cards which were prepared by Downers Grove Chief Deputy Assessor Joni Gaddis. Peterson called Gaddis as a witness.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with one-story dwellings of brick or brick and frame exterior construction and were built in 1968 and 1969. Each comparable has a full basement with two comparables having some finished area. Two comparables have central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 460 to 576 square feet of building area. The dwellings range in size from 1,268 to 1,340 square feet of living area and have improvement assessments that range from \$44,810 to \$46,940 or from \$35.02 to \$35.34 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4 due to their larger dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables. These comparables have various degrees of similarity when compared to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$29.82 to \$35.34 per square foot of living area. The subject's improvement assessment of \$36.28 per square foot of living area falls above the range established by the best comparables in this record; however, the subject property has a considerably larger garage when compared to the best comparables in the record which justifies a slightly higher per square foot improvement assessment. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.