



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

APPELLANT: Scott & Betty Yuszczak  
DOCKET NO.: 11-05809.001-R-1  
PARCEL NO.: 03-03-200-006

The parties of record before the Property Tax Appeal Board are Scott & Betty Yuszczak, the appellants, by attorney Gary L. Taylor of Rathje & Woodward, LLC in Wheaton, 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:       \$39,000**  
**IMPR:       \$93,960**  
**TOTAL:      \$132,960**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 two-story single-family dwelling of frame and masonry exterior construction with 2,920 square feet of living area. The dwelling was constructed in 1997 and had an addition constructed in 2004. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a detached garage of 864 square feet of building

area. The property has a 20,500 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,960. The subject property has an improvement assessment of \$93,960 or \$32.18 per square foot of living area.

In response to the appeal, the township assessor on behalf of the board of review presented evidence that one of the appellant's comparables was located outside of the subject's neighborhood code assigned by the assessor and was substantially distant from the subject property. In addition, the assessor contended that the other two comparables were one-story dwellings as compared to the subject's two-story design.

In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet with information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property and which were each two-story dwellings of frame and brick construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given no weight to the appellant's comparables which were either located distant to the subject property or

were one-story dwellings that were significantly smaller and older than the subject property.

The Board finds the best evidence of assessment equity to be the board of review's comparables which were similar in location design and exterior construction to the subject dwelling. Each of these comparables were superior to the subject in foundation by having either a full or partial basement. However, the subject was newer in age than each of these properties and the subject had a 2004 addition that was not a feature of any of the comparables. The board of review's comparables had improvement assessments that ranged from \$89,270 to \$120,860 or from \$32.52 to \$35.02 per square foot of living area. The subject's improvement assessment of \$132,960 or \$32.18 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment, but below the range on a square-foot basis. The Board finds the subject's improvement assessment to be justified given the subject's newer age and addition. Based on this record the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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 20, 2015

*A. ...*

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.