



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

APPELLANT: Richard Skoda
DOCKET NO.: 12-02991.001-R-1
PARCEL NO.: 09-12-308-005

The parties of record before the Property Tax Appeal Board are Richard Skoda, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC in Chicago; 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: \$92,100
IMPR.: \$154,820
TOTAL: \$246,920

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 2012 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-story¹ dwelling of frame and brick construction with 2,230 square feet of living area. The dwelling was originally constructed in 1948 with 1,345 square feet of living area and had an addition in 1991 of 885 square feet of living area. Features of the home include a central air conditioning, a fireplace and a 576 square foot detached garage. The property has a 10,964 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends improvement assessment inequity as the basis of the appeal.² The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables, which were described as having two-story dwellings ranging in size from 1,800 to 2,466 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,920. The subject property has an improvement assessment of \$154,820 or \$69.43 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, which were one-story dwellings ranging in size from 1,616 to 2,103 square feet of living area. The board of review's evidence included the property record cards (PRC's) of the appellant's comparables depicting dissimilar style dwellings, when compared to the subject.

As to the appellant's evidence, the board of review argued the appellant's comparables are of a different story height and are located in a slightly less desirable location as the subject. In addition, the subject dwelling has no basement making adjustments to the appellant's comparables necessary.

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

¹ The appellant's evidence indicates the subject property has a two-story dwelling, but submitted no evidence to support the claim. The board of review submitted the subject's property record card (PRC) showing it is a two-story style dwelling. The Board finds the subject property is a two-story style dwelling.

² Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180)

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.

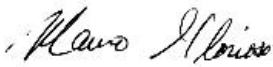
The Board finds the parties submitted seven comparables for consideration, all of which were dissimilar to the subject as they have basement foundations, unlike the subject. Nevertheless, the Board finds the best evidence of assessment equity in this record to be board of review comparables #1 and #2. The Board gave less weight to the appellant's comparables due to their dissimilar dwelling design, when compared to the subject's one-story design. The appellant's comparable #1 is of a part one and one-half story and part one-story design, comparable #2 is of a two-story design and comparable #3 is of a part two story and part one-story design as evidenced by their property record cards (PRC's) submitted by the board of review. The Board also gave less weight to the board of review comparables #3 and #4 due to their considerably smaller sizes, when compared to the subject. The best comparables had improvement assessments of \$70.21 and \$74.76 per square foot of living area. The subject's improvement assessment of \$69.43 per square foot of living area falls below the best comparables in this record and appears to be under assessed. However, the board of review did not request an increase in the subject's 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.

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: April 24, 2015



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.