



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

APPELLANT: Galina Veselovsky
DOCKET NO.: 12-03346.001-R-1
PARCEL NO.: 06-13-200-005

The parties of record before the Property Tax Appeal Board are Galina Veselovsky, 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: \$46,680
IMPR: \$180,420
TOTAL: \$227,100

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 two-story dwelling of frame and brick exterior construction with 3,555 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, central air conditioning, a fireplace and an attached two-car garage. The property has a

7,260 square foot site and is located in Elmhurst, York 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 three comparables with both sales and equity data. The comparables are two-story frame or frame and masonry dwellings that range in age from 1 to 15 years old. The dwellings range in size from 3,366 to 3,584 square feet of living area. Features include basements, two of which have finished areas. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage.

The comparables have improvement assessments ranging from \$125,430 to \$139,040 or from \$35.06 to \$38.79 per square foot of living area. The subject's improvement assessment is \$180,420 or \$50.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$133,336 or \$37.51 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices that occurred between April 2011 and June 2012 for prices ranging from \$607,500 to \$619,000 or from \$169.84 to \$181.97 per square foot of living area, land included, rounded. Based on this evidence, the appellant requested a total assessment reduction to \$180,016 which would reflect a market value of approximately \$540,048 or \$151.91 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$227,100 was disclosed. The subject's assessment reflects an estimated market value of \$681,573 or \$191.72 per square foot of living area, land included, using the 2012 three-year median level of assessments for DuPage County of 33.32%.

In response to the appellant's data, the board of review noted that two of the appellant's comparable sales were not in the same neighborhood code as the subject and based on the map included depicting all of the comparables, even the property with the same neighborhood code as the subject was not close in proximity to the subject.

In support of the subject's assessment and market value, the board of review presented a spreadsheet with descriptions and

assessment information on four comparable properties consisting of two-story frame, masonry or frame and masonry dwellings that were built between 2005 and 2012. The dwellings range in size from 3,577 to 3,944 square feet of living area. Features include basements and a two-car garage. There is no improvement assessment for comparable #4 on the spreadsheet; the remaining three properties have improvement assessments ranging from \$162,110 to \$204,670 or from \$45.32 to \$54.62 per square foot of living area. The board of review also reported the four comparables sold between August 2010 and March 2012 for prices ranging from \$760,000 to \$820,000 or from \$207.91 to \$217.21 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The taxpayer contends assessment inequity as a 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 a total of seven equity comparables. The Board has given no weight to board of review comparable #4 as this newly constructed dwelling has no reported improvement assessment for tax year 2012.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 through #3. These comparables had improvement assessments that ranged from \$35.06 to \$54.62 per square foot of living area. The subject's improvement assessment of \$50.75 per square foot of living area falls within the range established by the best comparables in this record. 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.

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.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of seven comparable sales. The Board has given no weight to board of review comparable #4 as this dwelling was both constructed and sold in 2012 making this property a sale of new construction which differs from the subject property.

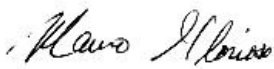
The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sales #1 through #3. These most similar comparables sold for prices ranging from \$607,500 to \$820,000 or from \$169.84 to \$217.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$681,573 or \$191.72 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.