



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

APPELLANT: Gregory Roszkowski  
DOCKET NO.: 13-02860.001-R-1  
PARCEL NO.: 09-11-118-027

The parties of record before the Property Tax Appeal Board are Gregory Roszkowski, the appellant, by attorney David Lavin of Robert H. Rosenfeld and 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:** \$52,720  
**IMPR:** \$288,010  
**TOTAL:** \$340,730

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 2013 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 is improved with a part 2-story, part 1-story and part 3-story single family dwelling of brick and frame construction with 3,664 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement partially finished, central air conditioning, two fireplaces and a two-car attached garage. The property has an 8,381 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of

brick and frame construction that ranged in size from 3,272 to 3,897 square feet of living area. The dwellings ranged in age from 10 to 17 years old. The appellant described each comparable as having a basement that is finished, central air conditioning, two fireplaces and a two-car garage. The comparables have sites ranging in size from 10,152 to 14,766 square feet of land area. Each comparable had a different neighborhood code than the subject property. The sales occurred from August 2012 to December 2012 for prices ranging from \$955,000 to \$980,000 or from \$246.09 to \$291.87 per square foot of living area, including land.

Appellant's counsel submitted a brief and explained the comparables had improvement assessments ranging from \$56.49 to \$62.84 per square foot of living area with an average assessment of \$59.66 per square foot of living area. The subject has an improvement assessment of \$78.61 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$218,582 or approximately \$59.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$340,730. The subject's assessment reflects a market value of \$1,022,599 or \$279.09 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a narrative and copies of the property record cards of the appellant's comparables. The narrative and the property record cards indicated that appellant's comparables #1 and #3 were of frame construction unlike the subject's brick construction. The board of review also asserted that comparables #1 and #2 were inferior quality class/exterior than the subject and that comparable #3 has a less desirable location than the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparables. The comparables were improved with part two-story and part one-story dwellings of frame, frame and brick or brick construction that ranged in size from 3,240 to 3,872 square feet of living area. The dwellings were constructed from 2000 to 2012 and each property had the same neighborhood code as the subject property. Each comparable had a basement with two being finished, central air conditioning, 1 to 3 fireplaces and garages ranging in size from 452 to 597 square feet of building area. The comparables had sites ranging in size from 9,000 to 9,839 square feet of land area. The sales occurred from February 2012 to September 2012 for prices ranging from \$900,000 to \$1,212,500 or from \$244.63 to \$374.22 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$236,500 to \$318,360 or from \$64.63 to \$82.22 per square foot of living area. The board of review also submitted a map noting the

location of the comparables submitted by the parties relative to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The appellant marked on the appeal form comparable sales as the basis of the appeal. 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 Board finds the best evidence of market value to be board of review comparable sales as they were most similar to the subject in location. These comparables were also relatively similar to the subject dwelling in size and features. The board of review comparables sold for prices ranging from \$900,000 to \$1,212,500 or from \$244.63 to \$374.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,022,599 or \$279.09 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 on this basis.

In a brief submitted with the appeal appellant's counsel asserted that assessment inequity was 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 Board again finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject in location and had varying degrees of similarity to the subject with a primary difference being differences in exterior construction as four were frame or frame and brick construction while the subject is all brick exterior construction. Additionally, three comparables had unfinished basements while the subject has a finished basement. These comparables had improvement assessments that ranged from \$64.63 to \$82.22 per square foot of living area. The subject's improvement assessment of \$78.61 per square foot of living area falls within the range established by the best

comparables in this record. Less weight was given the appellant's comparables due to differences from the subject in location. 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.

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Chairman



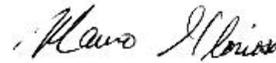
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DISSENTING: \_\_\_\_\_

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: January 22, 2016



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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.