



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

APPELLANT: Scott Veselik
DOCKET NO.: 13-02968.001-R-1
PARCEL NO.: 09-01-301-008

The parties of record before the Property Tax Appeal Board are Scott Veselik, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$90,530
IMPR.: \$262,440
TOTAL: \$352,970

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) contesting 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 two-story, part one-story and part three-story dwelling of brick construction with 3,614 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 746 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity

comparables described as being improved with two-story dwellings of frame exterior construction that range in size from 3,061 to 3,347 square feet of living area. The dwellings were constructed from 1976 to 1998 with comparable #3 having an addition in 2007. Each comparable has a partial or full unfinished basement, two comparables had central air conditioning, each comparable had either 2 or 3 fireplaces and each had a garage ranging in size from 400 to 528 square feet of building area.¹ The comparables had improvement assessments ranging from \$204,540 to \$233,690 or from \$66.82 to \$69.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$247,739 or \$68.55 per square foot of living area, the average per square foot improvement assessment of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$352,970. The subject property has an improvement assessment of \$262,440 or \$72.62 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 improved with part two, part three and part one-story dwellings of brick or frame construction that ranged in size from 3,171 to 3,470 square feet of living area. The dwellings were constructed from 2000 to 2005. Each comparable has a full basement that is partially or fully finished, central air conditioning, one to four fireplaces and a garage ranging in size from 441 to 662 square feet of building area. The comparables had improvement assessments that ranged from \$256,020 to \$295,010 or from \$75.23 to \$85.02 per square foot of living area.

The board of review also submitted a grid analysis of the comparables submitted by both parties adjusted for differences from the subject property. The board of review indicated the appellant's comparables had adjusted improvement assessments ranging from \$74.51 to \$80.50 per square foot of living area. The board of review comparables had adjusted improvement assessments ranging from \$74.58 to \$79.72 per square foot of living area. The board of review requested confirmation of the 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

¹ Descriptive data was obtained from copies of the property record cards for the comparables submitted by the board of review.

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 record contains information on seven comparable properties submitted by the parties that had varying degrees of similarity to the subject property. The Board finds the best comparables include appellant's comparables #1 and #2 and the comparables submitted by the board of review. The Board finds that the subject property is superior to the appellant's comparables #1 and #2 based on its brick exterior construction and larger garage. The subject property is inferior to the comparables submitted by the board of review in age and the lack of finished basement area. The subject property is superior to the board of review comparables in garage size and superior to board of review comparables #3 and #4 due to its brick exterior construction. These comparables had improvement assessments that ranged from \$66.82 to \$85.02 per square foot of living area. The subject's improvement assessment of \$72.62 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and well supported considering differences in features. Little weight was given appellant's comparable #3 due to differences from the subject in age. 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



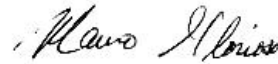
Member



Member



Acting Member



Member



Acting 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: January 22, 2016



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.