



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

APPELLANT: Augustyn Stec
DOCKET NO.: 13-02982.001-R-1
PARCEL NO.: 09-11-421-046

The parties of record before the Property Tax Appeal Board are Augustyn Stec, the appellant, 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: \$75,910
IMPR.: \$118,670
TOTAL: \$194,580

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 two-story and part one-story single family dwelling of frame and brick construction with 2,480 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement that is finished, central air conditioning, one fireplace and a two-car attached garage with 460 square feet of

building area. The property has a 10,224 square foot site and is located in Hinsdale, 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 four comparables improved with two part two-story and part one-story dwellings and two two-story dwellings of brick or frame and brick construction that ranged in size from 2,322 to 2,552 square feet of living area. The dwellings were from 36 to 87 years old. Each comparable had a finished basement, central air conditioning and a garage ranging in size from 480 to 725 square feet of building area. One comparable had a fireplace. The comparables had sites ranging in size from 8,856 to 10,440 square feet of land area.¹ Appellant's comparable #1 was located within the same block as the subject property and sold in November 2013 for a price of \$515,000 or \$206.83 per square foot of living area, including land. Appellant's comparable #3 sold in August 2006 for a price of \$810,000 or for \$317.40 per square foot of living area, including land.

The appellant indicated the four comparables had improvement assessments that ranged from \$84,800 to \$119,860 or from \$35.33 to \$48.14 per square foot of living area. These same comparables have land assessments ranging from \$61,300 to \$75,910.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$66,950 and the improvement assessment be reduced to \$103,000 resulting in a total revised assessment of \$169,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,580. The subject's assessment reflects a market value of \$583,974 or \$235.47 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. The subject has a land assessment of \$75,910 and an improvement assessment of \$118,670 or \$47.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a narrative and a grid analysis of the appellant's comparables and four comparables identified by the

¹ The land sizes were based on the dimensions of each comparable as reflected on the copies of the property record cards submitted by the board of review.

township assessor. The comparables identified by the assessor were improved with part two-story and part one-story dwellings of frame or frame and brick construction that ranged in size from 2,264 to 2,757 square feet of living area. The dwellings were constructed from 1956 to 1994 with comparable #1 having an addition in 1996. Each comparable had a full or partial basement with three being partially finished, three comparables had central air conditioning, each comparable had one or two fireplaces and each comparable had a garage ranging in size from 361 to 506 square foot of building area. The comparables had sites ranging in size from 6,675 to 9,788 square feet of land area. The comparables sold from May 2011 to June 2012 for prices ranging from \$590,000 to \$690,000 or from \$237.58 to \$304.77 per square foot of living area, including land.

The comparables had improvement assessments that ranged from \$84,490 to \$156,480 or from \$33.54 to \$69.12 per square foot of living area. The grid analysis also indicated the comparables had land assessments calculated using an assessed value per adjusted front foot of \$1,087 and \$870. On the grid analysis the assessor indicated that the land and buildings on comparables #3 and #4 were receiving a 20% economic obsolescence adjustment due to location.

The grid analysis of the appellant's comparables submitted by the board of review also disclosed that appellant's comparables #2 and #3 were receiving a 20% economic obsolescence adjustment due to location. The grid disclosed the appellant's comparables were receiving land assessments calculated using an assessed value per adjusted front foot of \$1,087 and \$870.

The board of review requested confirmation of the assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation based on comparable sales. 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 on this basis.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and the comparables submitted by the board of review. These comparables had varying degrees of similarity to the subject property. These comparables sold for prices ranging from \$515,000 to \$690,000 or from \$206.83 to \$304.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$583,974 or \$235.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave no weight to appellant's comparable #3 that sold in August 2006, which is not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

To the extent the appellant was making an assessment inequity argument, 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 on this basis.

With respect to the land assessment the Board finds the best comparables to be appellant's comparables #1 and #4 and board of review comparables #1 and #2. Each of these comparables was receiving a land assessment calculated using a value of \$1,087 per adjusted front foot. The subject's land assessment was also calculated using a value of \$1,087 per adjusted per front foot. The remaining comparables were given less weight as each was receiving a 20% economic obsolescence adjustment due to location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed.

With respect to the improvement the Board finds the best comparables to be appellant's comparable #1 and board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$48.14 to \$69.12 per square foot of living area. The subject's improvement assessment of \$47.81 per square foot of living area falls below the range established by

the best comparables in this record. The remaining comparables were given less weight due to differences from the subject in age and/or the fact the comparables were receiving a 20% economic obsolescence adjustment due to 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Steffen

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: February 19, 2016

A. Proctor

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.