



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

APPELLANT: Walter & Vesna Zic
DOCKET NO.: 13-03349.001-R-1
PARCEL NO.: 03-15-124-007

The parties of record before the Property Tax Appeal Board are Walter & Vesna Zic, the appellants, by attorneys Brian P. Liston and Jason Newton, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$31,990
IMPR.: \$35,960
TOTAL: \$67,950

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 consists of a split-level style dwelling of brick and frame construction with 1,269 square feet of living area. The dwelling was constructed in 1972. Features of the home include a 75% finished lower level, central air conditioning and a 720 square foot detached garage. The property has approximately 9,150 square feet of land area and is located in Wood Dale, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the

¹ A consolidated hearing was held under Docket Nos. 12-04070.001-R-1 and 13-03349.001-R-1. Individual decisions will be rendered for each appeal with the applicable evidence presented.

subject property. The subject's land assessment was not contested. The comparables are improved with split-level style dwellings of frame or frame and brick exterior construction and were built in 1965 or 1973. Each comparable has a lower level with two comparables having 75 % finished area. One comparable has central air conditioning and two comparables have detached garages containing 440 or 528 square feet of building area. The dwellings range from 1,136 to 1,328 square feet of living area and have improvement assessments that range from \$18,030 to 35,300 or from \$14.95 to \$26.88 per square foot of living area.

The appellant requested that the improvement assessment be reduced to \$28,940 or \$22.81 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 \$67,950. The subject property has an improvement assessment of \$35,960 or \$28.34 per square foot of living area. Representing the board of review was Board Chairman Anthony Bonavolonta. Bonavolonta called Addison Township Residential Division Manager Dawn Aderholt as a witness. Aderholt prepared the evidence submitted on behalf of the board of review.

Aderholt testified that appellant's comparable #2 was receiving a partial assessment based on a recent sale and the condition of the property. Aderholt also testified that comparable #2 does not have central air conditioning, a finished lower level or a garage.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same neighborhood as the subject property. Aderholt testified that the comparables are improved with split-level style dwellings of frame, brick or brick and frame exterior construction and were built from 1964 to 1985. Each comparable has a 75% finished lower level, central air conditioning and garages ranging in size from 440 to 612 square feet of building area. Two comparables have a fireplace. The dwellings range from 1,149 to 1,544 square feet of living area and have improvement assessments that range from \$32,150 to \$44,840 or from \$27.02 to \$29.04 per square foot of living area. The board of review requested the assessment be confirmed.

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 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 eight assessment comparables for the Property Tax Appeal Board's consideration. The Board gave less weight to the appellant's comparable #2 due to its lack of central air conditioning, a finished lower level and a garage when compared to the subject. The Board gave less weight to board of review comparable #1 due to its larger dwelling size when

compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables #2, #3, #4 and #5. These comparables had improvement assessments that ranged from \$30,540 to \$39,470 or from \$26.58 to \$29.04 per square foot of living area. The subject's improvement assessment of \$35,960 or \$28.34 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 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, no reduction in the subject's assessment is warranted.

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



Acting Member

DISSENTING: _____

CERTIFICATION

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: November 23, 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.