



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

APPELLANT: Michael Sakach  
DOCKET NO.: 13-03499.001-R-1  
PARCEL NO.: 05-14-118-019

The parties of record before the Property Tax Appeal Board are Michael Sakach, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$79,670  
IMPR: \$123,620  
TOTAL: \$203,290**

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 two-story dwelling of brick and frame exterior construction with 3,778 square feet of living area. The dwelling was constructed in 1950. Features of the home include a slab foundation, central air conditioning, two fireplaces and a two-car attached garage with 528 square feet of building area. The property has a 17,284 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one, 1-story dwelling and two, 2-story

dwellings of frame or brick and frame construction that range in size from 2,530 to 3,584 square feet of living area. The dwellings were constructed from 1952 to 1960. Each comparable had a slab foundation, central air conditioning, one fireplace and a garage that ranged in size from 418 to 744 square feet of living area. The comparables had improvement assessments ranging from \$75,260 to \$117,270 or from \$26.73 to \$32.72 per square foot of living area.

The appellant explained that the subject property is unique to Glen Ellyn and to Milton Township as it has no basement. He contends there are few direct comparable properties as homes without basements have been increasingly torn down or basements have been added to existing structures.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$123,616 or \$32.72 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 \$219,860. The subject property has an improvement assessment of \$140,190 or \$37.11 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 two-story dwellings of frame or frame and brick construction that ranged in size from 3,595 to 3,823 square feet of living area. The dwellings were constructed from 1948 to 1958. Each comparable has a full or partial basement with three being partially finished. Each comparable also has central air conditioning, one or two fireplaces and garage ranging in size from 240 to 603 square feet of building area. The comparables have improvement assessments ranging from \$146,540 to \$189,790 or from \$38.45 to \$49.64 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables disclosing comparable #1 had a basement.

The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant explained that his comparable #1 did not have a basement until after it was purchased in September 2012 when a basement was installed. To support this assertion the appellant submitted a copy of the application for building permit for the basement dig-out associated with comparable #1 dated September 26, 2015, while the evidence disclosed this property sold in August 2012.

In further rebuttal to support the asserting that the lack of a basement is an incurable hardship the appellant submitted a statement from a certified real estate appraiser stating that the lack of a basement is atypical for a home the size of the subject dwelling. The appellant also noted that his comparable #1 sold

in September 2012 for a price of \$310,000 and the property sold again in March 2014 for a price of \$685,000 after the basement was installed.

### Conclusion of Law

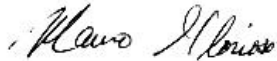
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables as these properties were improved with dwellings that had slab foundations, similar to the subject's slab foundation.<sup>1</sup> These comparables had improvement assessments that ranged from \$26.73 to \$32.72 per square foot of living area. The two comparables submitted by the appellant most similar to the subject's two-story design were comparables #1 and #2 with improvement assessments of \$29.75 and \$26.73 per square foot of living area, respectively. The subject's improvement assessment of \$37.11 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given the board of review comparables due to their superior basement foundations. Based on this record the Board finds a reduction in the subject's assessment is justified.

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<sup>1</sup> The Board recognizes that appellant's comparable #1 had a basement installed after its purchase in August 2012.

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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Member

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Member



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Member

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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: May 20, 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.