



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

APPELLANT: John A. Sekowski  
DOCKET NO.: 13-04065.001-R-1  
PARCEL NO.: 08-19-104-013

The parties of record before the Property Tax Appeal Board are John A. Sekowski, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP, 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:** \$ 77,230  
**IMPR.:** \$254,990  
**TOTAL:** \$332,220

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 two-story frame dwelling that has 4,411 square feet of living area. The dwelling was constructed in 2005. Features include a finished basement, central air conditioning, two fireplaces and a 700 square foot attached garage. The subject property is located in Lisle Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a comparative grid analysis of four comparables.<sup>1</sup> The comparables are improved with two-story frame dwellings that were built in 2004 or 2005. The dwellings range in size from 4,472 to 4,963 square feet of living area. Three comparables

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<sup>1</sup> Some of the omitted description information pertaining to the comparables was provided by the board of review.

have finished basements and one comparable has an unfinished basement. Other features include central air conditioning, two or three fireplaces and attached or detached garages that range in size from 600 to 808 square feet of building area. The comparables have improvement assessments ranging from \$219,280 to \$241,590 or from \$45.77 to \$49.03 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$332,220. The subject property has an improvement assessment of \$254,990 or \$57.81 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of five comparables prepared by the township assessor. The comparables are located in the subject's assessment neighborhood. The comparables are improved with two-story dwellings of frame or "drivit" exterior construction that were built from 2005 to 2010. The dwellings range in size from 4,155 to 4,518 square feet of living area. Features include finished basements, central air conditioning, one to five fireplaces and attached or detached garages that range in size from 567 to 798 square feet of building area. The comparables have improvement assessments ranging from \$240,240 to \$302,370 or from \$56.34 to \$66.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 through #3 submitted by the appellant. Comparables #1 and #3 are larger in dwelling size than the subject and comparable #2 has an unfinished basement, inferior to the subject. The Board finds the remaining six comparables were most similar when compared to the subject in location, design, size, age and features. These comparables have improvement assessments ranging from \$219,280 to \$302,370 or from \$49.03 to \$66.93 per square foot of living area. The subject property has an improvement assessment of \$254,990 or \$57.81 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. Therefore, the Board finds the subject's assessment is supported and no reduction 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.



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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: \_\_\_\_\_

**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: June 24, 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.