



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

APPELLANT: Richard & Michelle Gubala  
DOCKET NO.: 13-04116.001-R-1  
PARCEL NO.: 09-34-204-005

The parties of record before the Property Tax Appeal Board are Richard & Michelle Gubala, the appellants, by attorney Richard J. Caldarazzo of Mar Cal Law, 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:** \$53,470  
**IMPR.:** \$36,660  
**TOTAL:** \$90,130

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story brick dwelling that has 1,222 square feet of living area. The dwelling was constructed in 1967. Features include a partial basement that is 25% finished, central air conditioning and a 484 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted limited information for three assessment comparables located in the subject's same neighborhood code as defined by the local assessor. The comparables consist of one-story style dwellings of brick exterior construction that were built in 1956 or 1957. Comparable #2 had a one-story addition constructed in 1969. Two comparables have an unfinished basement and one

comparable has a full basement that is 75% finished. Comparable #1 had 2 fireplaces and comparable #2 had 1 fireplace. All the comparables have a garage that contain from 420 to 1,248 square feet of building area. The dwellings range in size from 1,434 to 1,768 square feet of living area and have improvement assessments ranging from \$16,920 to \$42,350 or from \$11.37 to \$25.68 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$90,130. The subject property has an improvement assessment of \$36,660 or \$30.00 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four assessment comparables located in close proximity to the subject. The comparables are improved with one-story brick dwellings that were built in 1966. The comparables have partial basements that are 25% finished; one comparable has central air conditioning; two comparables have a fireplace and each comparable has a garage that contains 484 square feet of building area. The dwellings contain 1,269 or 1,317 square feet of living area and have improvement assessments ranging from \$36,190 to \$39,000 or from \$28.52 to \$30.64 per square foot of living area.

The board of review's evidence disclosed appellant's comparable #1 received a reduced assessment based on its sale price and due to its poor condition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. All the comparables are older, comparable #1 is in poor condition and comparable #2 is larger in dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review were most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$36,190 to \$39,000 or from \$28.52 to \$30.64 per square foot of living area. The subject property has an improvement assessment of \$36,660 or \$30.00 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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: October 21, 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.