



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

APPELLANT: Ernie Mrozek
DOCKET NO.: 13-04431.001-R-1
PARCEL NO.: 09-11-205-024

The parties of record before the Property Tax Appeal Board are Ernie Mrozek, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$119,500
IMPR.: \$168,540
TOTAL: \$288,040

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story single family dwelling of frame construction with 2,858 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial basement, central air conditioning, three fireplaces and a two-car attached garage. The property has a

13,766 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story single family dwellings that ranged in size from 2,644 to 2,778 square feet of living area. The dwellings were 17 and 49 years old. Each comparable had a full or partial basement, central air conditioning, two fireplaces and a garage ranging in size from 512 to 588 square feet of building area. The comparables had improvement assessments ranging from \$85,840 to \$188,650 or from \$32.31 to \$67.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$163,254.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,070. The board of review submitted a statement explaining the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket No. 12-02999.001-R-1 in which a decision was issued reducing the assessment to \$301,010 based on an agreement of the parties. The board of review further explained that a certificate of error was issued for the 2013 tax year to conform to the Property Tax Appeal Board decision for the 2012 tax year and the application of the 2013 equalization factor of .9569. The board of review submitted a copy of the certificate of error establishing an improvement assessment of \$168,540 and a total assessment of \$288,040. The board of review contends that no further adjustment to the 2013 assessment is warranted.

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 appellant provided three assessment comparables in support of the assessment inequity argument. These comparables had improvement assessments that ranged from \$32.31 to \$67.91 per square foot of living area. The board of review explained that a certificate of error was issued for the 2013 tax year reducing the improvement assessment to \$168,540 or \$58.97 per square foot of living area. The improvement assessment as established by the certificate of error is within the range established appellant's comparables. Based on this record the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the certificate of error is appropriate.

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

Jerry White

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: December 18, 2015

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.