



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

APPELLANT: Vladimir Pavlovcik
DOCKET NO.: 14-00238.001-R-1
PARCEL NO.: 12-02-02-213-017-0000

The parties of record before the Property Tax Appeal Board are Vladimir Pavlovcik, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, in Chicago, and the Will 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 **Will County Board of Review** is warranted. The correct assessed valuation of the property is:

LAND: \$19,100
IMPR.: \$89,600
TOTAL: \$108,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 1.5-story dwelling of frame construction with 1,547 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full walkout-style¹ basement, central air conditioning, a fireplace, a 706 square foot garage, an in-ground pool of 544 square feet and a deck of 1,144 square feet. The property has a 14,359 square foot site and is located in Bolingbrook, DuPage Township, Will 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 located within .2 of a mile of the subject property. The comparables consist of 1.5-story dwellings that were built

¹ The assessing officials reported in a memorandum that the subject and each of the board of review's suggested comparables have "full above ground basements." The Board has concluded this most likely refers to a walkout-style basement as architecturally the Board is unfamiliar with a structure having a "full above ground basement."

between 1980 and 1989. The homes range in size from 1,188 to 2,020 square feet of living area. Two of the comparables have partial basements, one of which has finished area.² Each home has central air conditioning, a fireplace and a garage ranging in size from 380 to 451 square feet of building area. The properties have improvement assessments ranging from \$57,900 to \$96,800 or from \$46.30 to \$48.73 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$73,714 or \$47.65 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 \$108,700. The subject property has an improvement assessment of \$89,600 or \$57.92 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the DuPage Township Assessor's Office. The assessor noted that the appellant's evidence failed to report the subject's pool and large deck. The assessor noted that the subject property is superior to the appellant's comparables in dwelling size, basement foundation, garage size, pool and/or large deck.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the subject's subdivision. The comparables consist of 1.5-story dwellings that were built in 1987 or 1988. The homes range in size from 1,408 to 1,592 square feet of living area. Each comparable has a "full above ground" basement, one of which has finished area, a fireplace and a garage ranging in size from 420 to 489 square feet of building area. The properties have improvement assessments ranging from \$73,800 to \$89,500 or from \$51.79 to \$56.22 per square foot of living area.

Based on this evidence and argument, 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). 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 due to difference in dwelling size when compared to the subject.

² The appellant reported comparable #1 has a crawl-space foundation but also has 263 square feet of finished basement area.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review comparables which range in size from 1,408 to 1,592 square feet of living area. These comparables had improvement assessments that ranged from \$46.30 to \$56.22 per square foot of living area. The subject's improvement assessment of \$57.92 per square foot of living area falls slightly above the range established by the best comparables in this record, but appears to be justified when giving due consideration to the subject's in-ground swimming pool and large deck which are not features of any of the best comparable properties. 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.

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: September 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.