



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

APPELLANT: Walter & Vesna Zic
DOCKET NO.: 14-02724.001-R-1
PARCEL NO.: 03-15-124-007

The parties of record before the Property Tax Appeal Board are Walter & Vesna Zic, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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: \$31,350
IMPR.: \$35,240
TOTAL: \$66,590

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 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 split-level style dwelling of brick and frame construction with 1,269 square feet of living area. The dwelling was constructed in 1972. Features of the home include a 75% finished lower level, central air conditioning and a 720 square foot detached garage. The property has approximately 9,150 square feet of land area and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located in the same neighborhood as the subject property.¹ The subject's land assessment was not contested. The comparables are improved with split-level style dwellings of frame or frame and brick

¹ The descriptive information of the appellant's comparables was submitted by the board of review through the township assessor's office on their grid analysis.

exterior construction and were built from 1965 to 1988. Each comparable has a 75 % finished lower level and a garage ranging in size from 440 to 528 square feet of building area.. Two comparables have central air conditioning. The dwellings range from 1,136 to 1,608 square feet of living area and have improvement assessments that range from \$29,930 to 43,180 or from \$26.05 to \$26.85 per square foot of living area.

The appellant requested that the improvement assessment be reduced to \$33,535 or \$26.43 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 \$66,590. The subject property has an improvement assessment of \$35,240 or \$27.77 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood as the subject property. The comparables are improved with split-level style dwellings of brick or brick and frame exterior construction and were built from 1960 to 1976. Each comparable has a 75% finished lower level and garages ranging in size from 400 to 624 square feet of building area. Five comparables have central air conditioning and two comparables have a fireplace. The dwellings range from 1,108 to 1,550 square feet of living area and have improvement assessments that range from \$30,880 to \$44,070 or from \$27.87 to \$30.35 per square foot of living area. The board of review requested the assessment be confirmed.

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 nine assessment comparables for the Property Tax Appeal Board's consideration. The Board gave less weight to the appellant's comparable #2 along with the board of review comparables #4, #5 and #6 due to their larger dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$29,930 to \$38,550 or from \$26.05 to \$30.35 per square foot of living area. The subject's improvement assessment of \$35,240 or \$27.77 per square foot of living area falls within the range established by the best comparables in this record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the

General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. 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: November 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.