



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

APPELLANT:     Lukasz Dus  
DOCKET NO.:    14-03035.001-R-1  
PARCEL NO.:     03-17-404-006

The parties of record before the Property Tax Appeal Board are Lukasz Dus, the appellant, by Michael Griffin, Attorney at Law, 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:**     \$24,760  
**IMPR.:**    \$49,410  
**TOTAL:**    \$74,170

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 single-family dwelling of frame and brick construction with 1,412 square feet of above-grade living area. The dwelling was constructed in 1965. Features of the home include a lower level that is 75% finished, central air conditioning, a fireplace and a detached 484 square foot garage. The property has an 8,308 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four comparables consisting of split-level frame and brick dwellings that were 33 to 52 years old. The homes range in size from 1,320 to 1,620 square feet of living area. Each comparable features central air conditioning, three comparables have a fireplace and each has a garage ranging in size from 528 to 594 square

feet of building area. The properties have improvement assessments ranging from \$34,900 to \$54,560 or from \$26.44 to \$33.67 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$40,030 or \$28.35 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 \$74,170. The subject property has an improvement assessment of \$49,410 or \$34.99 per square foot of living area.

In response to the appeal, the board of review submitted data prepared by the Addison Township Assessor's Office. The assessor contended that appellant's comparables #1 through #3 were not located in the subject's neighborhood code as assigned by the assessor, despite the physical proximity of comparables #2 and #3 to the subject as displayed on a map of both parties' comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables consisting of split-level frame and brick dwellings that were built between 1962 and 1967. The homes range in size from 1,236 to 1,477 square feet of above-grade living area with lower levels with finished area, central air conditioning and a garage ranging in size from 440 to 616 square feet of building area. Three of the comparables also each have a fireplace. The properties have improvement assessments ranging from \$42,570 to \$53,470 or from \$34.41 to \$36.20 per square foot of living area.

Based on the foregoing 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its newer age and distant location from the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #4 along with the board of review comparables. Each comparable is in close proximity to the subject, was built between 1962 and 1969 and ranges in size from 1,236 to 1,620 square feet of living area. These comparables had improvement assessments that ranged from \$34,900 to \$53,470 or from \$26.44 to \$36.20 per square foot of living area. The subject's improvement

assessment of \$49,410 or \$34.99 per square foot of living area falls within the range established by the best comparables in this record and is particularly well-supported by board of review comparable #3 which is similar in most features, except this comparable has a slightly larger garage and has a slightly higher per-square-foot improvement assessment than the subject. 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 taxation 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, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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.



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.