



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

APPELLANT: Mirko & Bozena Petrovich
DOCKET NO.: 15-04979.001-R-1
PARCEL NO.: 03-10-101-010

The parties of record before the Property Tax Appeal Board are Mirko & Bozena Petrovich, the appellants; 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: \$29,670
IMPR.: \$76,080
TOTAL: \$105,750

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 2015 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 two-story dwelling of frame construction with 2,986 square feet of living area. The dwelling was constructed in 2013.¹ Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a three-car garage containing 1,064 square feet of building area. The garage has living area above it. The property has a 25,688 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation, contention of law and assessment equity as the bases of the appeal. In support of the contention of law argument, the appellants submitted a brief claiming the Addison Township Assessor's

¹ The dwelling was originally constructed in 1952 and taken down to the stubs and completely renovated. The appellant did not check assessment equity on his appeal but supplied the assessment information in the grid analysis. The Property Tax Appeal Board will also consider the assessment equity argument.

office failed to notify the appellants that they were removing their homestead exemption in accordance with (35 ILCS 200/15-25) of the Property Tax Code.

In support of the overvaluation and inequity arguments the appellants submitted information on three comparables. The comparables are improved with two-story single-family dwellings ranging in size from 2,537 to 3,209 square feet of living area and range in age from 8 to 13 years old. Each comparable has a finished basement, central air conditioning and a garage ranging from two-car to three-car. The comparables sold from April 2013 to May 2015 for prices ranging from \$360,000 to \$420,000 or from \$121.17 to \$145.80 per square foot of living area, including land. These same comparables were also used by the appellants to support the assessment equity argument. The comparables have improvement assessments ranging from \$60,960 to \$74,080 or from \$23.09 to \$24.50 per square foot of living area. Based on the evidence and testimony, the appellants requested that the assessment be reduced.

The appellant testified that his home has a disadvantage by not having a basement and the ceiling height and design is from 1952. The home is on the original foundation. The appellant stated that there are in-law quarters above the garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,750. The subject's assessment reflects a market value of \$317,568 or \$106.35 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$76,080 or \$25.47 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called Dawn Aderholt, Residential Division Manager, and Donna Castiglia, Residential Appraiser, as his witnesses.

The board of review submitted a grid analysis of the appellants' comparables. The grid analysis indicates the appellants' comparables do not have finished basements, but they have a fireplace. Aderholt testified that the living area above the garage has a full bathroom and a beautiful kitchen. Aderholt testified that when a home is gutted and taken down to the studs and completely remodeled, they change the year built to the year the remodeling was substantially complete.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that was prepared by the township assessor's office. The board of review and the appellants share two common comparables. The comparables are improved with two-story single-family dwellings of frame or frame and brick exterior construction, were built from 1940 to 2005 and range in size from 2,002 to 3,209 square feet of living area. Three comparables have a basement with one comparable having finished area and one comparable does not have a basement. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 360 to 609 square feet of building area. The dwellings have sites ranging in size from 7,500 to 9,000 square feet of land area. The comparables sold from December 2013 to May 2015 for prices ranging from \$317,000 to \$420,000 or from \$130.88 to \$158.34 per square foot of living area, land included.

In support of the contention that the subject property is equitably assessed the board of review through the township assessor submitted information on six equity comparables. The comparables are improved with two-story single-family dwellings of frame or frame and brick exterior construction and were built from 1940 to 2005. Three comparables have a basement with one comparable having finished area and three comparables do not have a basement. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 360 to 640 square feet of building area. The dwellings range in size from 2,002 to 3,254 square feet of living area and have improvement assessments that range from \$47,160 to \$75,700 or from \$22.42 to \$24.03 per square foot of living area. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellants addressed the same issues that are in the appeal.

Conclusion of Law

The appellants' raised a contention of law for Homestead Exemptions and submitted a brief citing (35 ILCS 200/15-25) of the Property Tax Code about removal of exemption. The statute states:

Sec. 15-25. Removal of exemptions. If the Department determines that any property has been unlawfully exempted from taxation, or is no longer entitled to exemption, the Department shall, before January 1 of any year, direct the chief county assessment officer to assess the property and return it to the assessment rolls for the next assessment year. The Department shall give notice of its decision to the owner of the property by certified mail. The decision shall be subject to review and hearing under Section 8-35, upon application by the owner filed within 60 days after the notice of decision is mailed. However, the extension of taxes on the assessment shall not be delayed by any proceedings under this Section. If the property is determined to be exempt, any taxes extended upon the assessment shall be abated or, if already paid, be refunded.

The Board finds that the appellants misinterpreted the statute. This statute is for properties that were tax exempt, no longer qualify for tax exempt status and not for Homestead Exemptions. The Board finds that this statute does not apply for homestead exemptions. Also, the Board finds that the Property Tax Appeal Board has no jurisdiction over Homestead Exemptions. Section 1910.10 (f) of the rules of the Property Tax Appeal Board Section 1910.10 states:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales

or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five comparable sales for the Board's consideration. The appellants' comparables #1 and #2 are the same properties as board of review comparables #2 and #4. The Board gave less weight to the appellants' comparable #3 along with the board of review's comparable #1 as these comparables sold in April and December 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date .

The Board finds the best evidence of market value to be the remaining three comparable sales. These comparables are most similar in location, dwelling size, age, construction and features. These most similar comparables sold for prices ranging from \$358,000 to \$420,000 or from \$130.88 to \$145.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$317,568 or \$106.35 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted based on overvaluation.

The appellants also 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). 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 seven equity comparables for the Board's consideration. The appellants' comparables #1 and #2 are the same as board of review's comparables #2 and #4. The Board gave less weight to the appellants' comparables along with the board of review's comparables #1, #2 and #4 based on these properties having a basement when compared to the subject's lack of a basement.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #5 and #6. These comparables are most similar in location, dwelling size, age, construction and features. These comparables had improvement assessments that ranged from \$58,480 to \$75,700 or from \$22.42 to \$23.47 per square foot of living area. The subject's improvement assessment of \$76,080 or \$25.47 per square foot of living area falls above the range established by the best comparables in this record. The subject's higher assessment is justified based upon its age and superior garage. Based on this record the Board finds the appellants 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 appellants have 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



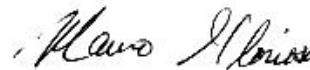
Member

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: April 21, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

Docket No: 15-04979.001-R-1

PARTIES OF RECORD

AGENCY

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