



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

APPELLANT: Mike Dieciuc
DOCKET NO.: 15-05063.001-R-1
PARCEL NO.: 06-32-106-002

The parties of record before the Property Tax Appeal Board are Mike Dieciuc, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$ 32,130
IMPR.: \$101,680
TOTAL: \$133,810

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 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 split-level dwelling of frame and brick exterior construction that has 2,530 square feet of above grade living area. The dwelling was built in 1956 with an addition constructed in 2007. Features include central air conditioning, a fireplace and 716 square foot integrated garage. The subject property is located in York Township, DuPage County, Illinois.

The appellant contends DuPage County Assessment officials miscalculated the size of the subject dwelling and assessment inequity as the bases of the appeal. The subject's land assessment was not contested.

In support of the subject's correct dwelling size, the appellant submitted a letter and a sketch of the subject dwelling. The appellant noted he purchased the dwelling in 2006 when it contained approximately 1,800 square feet of living. A 750 square foot addition was completed in 2007.

The appellant indicated he went to the township assessor's office with blue prints of the home in an attempt to rectify the dwelling size discrepancy. The appellant asserted the assessor failed to offer assistance and refused to rectify the discrepancy. The appellant submitted a sketch of the subject dwelling calculating a dwelling size of 2,530 square feet of living.

In support of the inequity claim, the appellant submitted three assessment comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$88,830 to \$103,250 or from \$37.80 to \$40.19 per square foot of living area. The subject property has an improvement assessment of \$120,350 or \$47.57 per square foot of living area when applying 2,530 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$152,480. The subject property has an improvement assessment of \$120,350 or \$35.69 per square foot of living area when applying 3,372 square feet of living area.

In support of its assessment, the board of review submitted three assessment comparables located in the subject's assessment neighborhood. The evidence was prepared by the township assessor. One of the comparables was also used by the appellant. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$85,580 to \$103,250 or from \$40.19 to \$49.10 per square foot of living area. The board of review did not submit any evidence of the subject's correct dwelling size or refute the dwelling size as calculated by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

As an initial matter, the Board finds the appellant submitted the only evidence pertaining to the subject's correct dwelling size, which was not refuted by the board of review. Based on the evidence contained in this record, the Board finds the subject dwelling contains 2,530 square feet of living area.

The parties presented five assessment comparables for the Board's consideration, with one common comparable. The Board gave less weight to comparables # 2 and #3 submitted by the appellant due to their dissimilar one-story design. The Board gave less weight to comparable #2 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments of

\$100,700 and \$103,250 or \$40.19 and \$46.92 per square foot of living area. The common comparable has an improvement assessment of \$40.19 per square foot of living area. The subject property has an improvement assessment of \$120,350 or \$47.57 per square foot of living area, which is greater than the most similar comparables contained in the record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is excessive and a reduction in warranted.

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.