



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

APPELLANT: Frida Penavic
DOCKET NO.: 15-06226.001-R-1
PARCEL NO.: 09-08-304-002

The parties of record before the Property Tax Appeal Board are Frida Penavic, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$ 47,390
IMPR.: \$ 67,680
TOTAL: \$115,070

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 one-story, two-unit apartment building of unknown exterior construction that has 2,784 square feet of living area. The building was constructed in 1959. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables located within the same neighborhood code as the subject. The comparables consist of two-story or three story apartment buildings of unknown exterior construction that were built from 1969 to 1987. One comparable has a full basement. The buildings range in size from 2,080 to 6,768 square feet of building area and contain from 2 to 6 apartment units. They have improvement assessments ranging from \$26,430 to \$85,360 or from

\$9.07 to \$12.61 per square foot of building area or from \$8,960 to \$14,227 per unit. 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 \$115,070. The subject property has an improvement assessment of \$67,680 or \$24.31 per square foot of building area or \$13,536 per unit.

In support of the subject's assessment, the board of review submitted four assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of one-story apartment buildings of unknown exterior construction that were built from 1961 to 1964. The comparables have full or partial basements. The buildings range in size from 1,568 to 2,295 square feet of building area and contain 2 or 3 apartment units. They have improvement assessments ranging from \$37,950 to \$102,100 or from \$24.20 to \$41.88 per square foot of building area or from \$18,975 to \$34,033 per unit. 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 failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board neither parties' comparables are not particularly similar when compared to the subject. For example, three comparables are of a dissimilar design; four comparables have superior basements; four comparables have fewer apartment units; two comparables are larger in building area; and two comparables are smaller in building area when compared to the subject. The comparables improvement assessments ranging from \$26,430 to \$102,100 or from \$9.07 to \$41.88 per square foot of building area or from \$8,960 to \$34,033 per unit. The subject property has an improvement assessment of \$67,680 or \$24.31 per square foot of building area or \$13,536 per unit. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Frida Penavic, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187