



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

APPELLANT: Bozena Baraniak
DOCKET NO.: 15-06492.001-R-1
PARCEL NO.: 06-05-208-034

The parties of record before the Property Tax Appeal Board are Bozena Baraniak, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo, 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: \$20,760
IMPR.: \$38,920
TOTAL: \$59,680

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 or stone exterior construction with 1,202 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning and a two-car garage. The property has a 9,101 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables were described as a raised ranch and two, split-level dwellings of frame exterior construction that were each built in 1955. The comparable dwellings range in size from 1,020 to 1,615 square feet of living area with one comparable having a full basement. The appellant provided no other

descriptive characteristics for the comparables. The comparables have improvement assessments ranging from \$25,530 to \$46,430 or from \$25.03 to \$28.75 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$32,502¹ or \$27.04 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 \$59,680. The subject property has an improvement assessment of \$38,920 or \$32.38 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the York Township Assessor's Office along with comparable data. The assessor's office noted that appellant's comparable #1 as a raised ranch differed in design from the subject split-level dwelling. The assessor's memorandum also noted that appellant's comparables #2 and #3 lack basements and therefore have lower per-square-foot improvement assessments than the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables were each split-level dwellings of frame or frame and brick or stone exterior construction that were built in 1985 or 1989. The comparable dwellings range in size from 1,188 to 1,408 square feet of living area with each comparable having a full or partial basement and a two-car garage. The board of review provided no other descriptive characteristics for the comparables. The comparables have improvement assessments ranging from \$51,740 to \$62,060 or from \$43.55 to \$44.08 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

¹ A typographical error was made in Section 2c of the appeal petition. Mathematically the appellant's requested land and improvement assessments did not equal \$53,262; as such, the requested improvement assessment has been presumed to have been \$32,502.

comparable #1 due to its differing design as a raised ranch and also to appellant's comparables #2 and #3 due to their lack of a basement which is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparable #2 due to its larger living area of 1,408 square feet when compared to the subject dwelling of 1,202 square feet of living area.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are most similar to the subject dwelling in age, design, size and/or features. These comparables had improvement assessments of \$51,740 and \$53,940 or \$43.55 and \$43.78 per square foot of living area. The subject's improvement assessment of \$38,920 or \$32.38 per square foot of living area falls below the best comparables in this record. Therefore, 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. 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: February 20, 2018



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

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