



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

APPELLANT: Jay Juszko
DOCKET NO.: 15-06501.001-R-1
PARCEL NO.: 01-04-207-016

The parties of record before the Property Tax Appeal Board are Jay Juszko, 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: \$35,150
IMPR.: \$86,380
TOTAL: \$121,530

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 part one-story and part two-story dwelling of frame exterior construction with 3,032 square feet of living area. The dwelling was constructed in 1984. Features of the home include a partially finished basement, central air conditioning, a fireplace and a 972 square foot attached garage. The property has a 27,986 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on three equity comparables located within six blocks of the subject property. The comparables are improved with a two story and two, part two-story and part one-story dwellings of aluminum siding exterior construction that are 27 to 29 years old. The dwellings range in size from 2,954 to 3,200 square feet of living area with

basements, central air conditioning, a fireplace and garages ranging in size from 462 to 552 square feet of building area. The comparables have improvement assessments ranging from \$69,640 to \$78,740 or from \$23.57 to \$24.96 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$73,920 or \$24.38 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 \$121,530. The subject property has an improvement assessment of \$86,380 or \$28.49 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the township assessor's office. The assessor noted that the subject has a superior three-car garage and a partially finished basement as compared to two-car garages and unfinished basements of the appellant's comparables. The assessor also contends the assessments of appellant's comparables #1 and #3 have been reduced for location due to backing to a shopping center.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six equity comparables located within the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with part two-story and part one-story dwellings of frame, vinyl or aluminum siding exterior construction. The homes were constructed between 1987 and 1990 and range in size from 2,835 to 3,236 square feet of living. Each home has a basement with finished area, central air conditioning, one or two fireplaces and three-car garages that range in size from 700 to 936 square feet of building area. The comparables have improvement assessments ranging from \$85,030 to \$94,040 or from \$28.19 to \$31.35 per square foot of living area.

Based on this evidence, 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 information on a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board recognizes that the appellant's comparables have unfinished basements as compared to the subject's partially finished basement. In addition, the Board recognizes that the appellant's comparables have smaller garages as compared to the subject dwelling. The Board also recognizes that the board of review's comparables each have more plumbing fixtures and larger basements than the subject dwelling although each of the basements have finished areas. As a consequence of these

differences, the appellant's comparables are at the lower end of the range and the board of review comparables with superior features are at the higher end of the range.

These comparables presented by the parties had improvement assessments that ranged from \$69,640 to \$94,040 or from \$23.57 to \$31.35 per square foot of living area. The subject's improvement assessment of \$86,380 or \$28.49 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject dwelling, the Board finds that the subject's assessment appears to be supported and thus, 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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