



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

APPELLANT: Frida Penavic
DOCKET NO.: 16-05373.001-R-1
PARCEL NO.: 09-08-310-051

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: \$43,640
IMPR.: \$222,060
TOTAL: \$265,700

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 2016 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 is improved with a part one-story and part two-story dwelling of frame and brick exterior construction with 3,532 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 6,579-square foot site¹ and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted three assessment comparables located within the same neighborhood code as the subject property. The comparables are improved with one, part one-story and part two-story dwelling and two, part one-story, part two-story and part three-story

¹ The Board finds the best evidence of land area to be the board of review's property record card as it has calculations of the land area.

dwelling of frame exterior construction that were constructed from 2004 to 2011. The comparables² have full unfinished basements, central air conditioning, one or two fireplaces and garages that range in size from 482 to 678 square feet of building area. The dwellings range in size from 3,269 to 4,727 square feet of living area and have improvement assessments ranging from \$193,360 to \$256,260 or from \$54.21 to \$59.15 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$241,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,700. The subject property has an improvement assessment of \$222,060 or \$62.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted three assessment comparables located within the same neighborhood code as the subject property. The comparables are improved with part one-story and part-two story dwellings of frame or brick exterior construction that were constructed from 2001 to 2007. The comparables have full unfinished basements, central air conditioning, one or three fireplaces and garages that range in size from 588 to 685 square feet of building area. The dwellings range in size from 2,956 to 3,477 square feet of living area and have improvement assessments ranging from \$189,630 to \$249,790 or from \$64.15 to \$71.84 per square foot of living area. The board of review submission included a map and property record cards for the subject, its three comparables and the appellant's three comparables. 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 six assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their difference in dwelling design and larger dwelling size when compared to the subject property. The Board also gave little weight to the board of review's comparable #3 due to its smaller dwelling size when compared to the subject property. The Board finds the appellant's comparable #2 and board of review's comparables #1 and #2 are more similar when compared to the subject in location, age, dwelling size, design and other features. These comparables had improvement assessments that ranged from \$59.15 to \$71.84 per square foot of living area. The subject's improvement assessment of \$62.87 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the

² Some of the descriptive information was obtained from the evidence submitted by the board of review.

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.

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: October 16, 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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