



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

APPELLANT: Richard Dolejs  
DOCKET NO.: 16-06137.001-R-1  
PARCEL NO.: 10-01-200-001

The parties of record before the Property Tax Appeal Board are Richard Dolejs, 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:** \$176,740  
**IMPR.:** \$89,880  
**TOTAL:** \$266,620

Subject only to the State multiplier as applicable.

**Findings of Fact**

The subject property is improved with a one-story dwelling of frame exterior construction with 3,017 square feet of living area situated on a 115,434 square foot site. The dwelling was constructed in 1970 with an addition/renovation constructed in 1997. The features of the dwelling include a partial, unfinished basement, central air conditioning, two fireplaces, and an attached garage with 621 square feet of building area. The property is located in the city of Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three assessment comparables located within the same neighborhood code as the subject. Comparables #1, #2, and #3 are comprised of part 1.5 and part one-story dwelling, part two-story and part one story dwelling and 1 story dwelling, respectively. The dwellings are of frame or frame and brick exterior construction and range in size from 2,522 to 4,201 square feet of living space. The dwellings were built in either 1956 or 1978 and had additions/renovations constructed between 1973 and 1993. Features include full or partial basement, and a garage ranging in size from 416 to 1,128 square feet of building area. The dwellings range in size from 2,522 to 4,201 square feet of living area and have improvement assessments ranging from \$62,890 to \$112,700 or from \$24.93 to \$28.81 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$81,016 or \$26.85 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 \$266,620. The subject property has an improvement assessment of \$89,880 or \$29.79 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject. The comparables are improved with one-story single-family dwellings of frame and brick or brick exterior construction that were constructed between 1952 and 1977. Comparable #1 had an addition/renovation constructed in 1999 and comparable #2 had additions/renovations constructed in 1962 and 1979. The dwellings range in size from 2,634 to 3,234 square feet of living area. Two dwellings feature a partial basement and central air conditioning; all three dwellings feature one or two fireplaces, and a garage ranging in size from 525 to 800 square feet of building area. The comparables have improvement assessments ranging from \$92,190 to \$109,970 or from \$31.03 to \$35.00 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

### **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 suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and #2 due to having different designs compared to the subject. The Board gave less weight to appellant's comparable #3 due to having significantly larger living area and no central air conditioning, unlike the subject.

The Board gave less weight to the board of review comparable #1 due to not having central air conditioning, unlike the subject; the Board gave less weight to board of review comparable #2 due to not having a basement, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparable #3. This property is the most similar when compared to the subject property in location, dwelling size, design, age, and most features. The property record card for the board of review comparable #3 indicates that it features a pool, unlike the subject; however, the Board finds that the higher improvement assessment of this property reflects this additional feature. Moreover, the property record card for the subject property indicates that it features an outdoor shed, unlike any of the other comparables submitted by both parties. Board of review comparable #3 has an improvement assessment \$92,190, or \$35.00 per square foot of living area. The subject's improvement assessment of \$89,880, or \$29.79 per square foot of living area falls below the assessment established by the most similar comparable in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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 warranted.

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.

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: January 15, 2019



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

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