



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

APPELLANT: Rose Scumaci
DOCKET NO.: 16-06140.001-R-1
PARCEL NO.: 09-20-307-012

The parties of record before the Property Tax Appeal Board are Rose Scumaci, 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: \$42,090
IMPR.: \$86,050
TOTAL: \$128,140

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 consists of a part two-story and part one-story dwelling of frame and brick exterior construction that has 2,541 square feet of living area. The dwelling was built in 1977. Features include an unfinished partial basement, central air conditioning, a fireplace, and a 483 square foot garage. The subject property is located in the city of Downers Grove, 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 limited information for three assessment comparables located in the same neighborhood code as the subject. The comparables are comprised of part two-story and part one-story dwellings of frame exterior construction that were built from 1977 to 1979. Each comparable has an unfinished basement and a garage that contain 462 or 506 square feet of building area. The dwellings range in size from 2,728 to 2,866 square feet of living area and have improvement assessments ranging from \$80,360 to \$84,800 or from \$29.46 to \$29.82 per square foot of living area. Based on this

evidence, the appellant requested a reduction in the subject's improvement assessment to \$75,239 or \$29.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$128,140. The subject property has an improvement assessment of \$86,050 or \$33.86 per square foot of living area.

In support of the subject's assessment, the board of review submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of part two-story and part one-story dwellings of brick and frame exterior construction that were built from 1978 to 1987 with comparable #1 having an addition/renovation constructed in 1990. The comparables were reported to have unfinished full or partial basements, central air conditioning, one fireplace and a garage that ranges in size from 380 to 483 square feet of building area. The dwellings range in size from 2,203 to 2,368 square feet of living area and have improvement assessments ranging from \$77,310 to \$80,110 or from \$33.83 to \$35.56 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 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 six assessment comparables for the Board's consideration. The Board finds all six comparables to be similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$77,310 to \$84,800 or from \$29.46 to \$35.56 per square foot of living area. The subject property has an improvement assessment of \$86,050 or \$33.86 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, 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.

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

AGENCY

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