



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

APPELLANT: Petko Barashki
DOCKET NO.: 16-06319.001-R-1
PARCEL NO.: 03-35-323-016

The parties of record before the Property Tax Appeal Board are Petko Barashki, the appellant; 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: \$48,500
IMPR.: \$39,530
TOTAL: \$88,030

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 1.5-story dwelling of frame exterior construction with 1,417 square feet of living area. The dwelling was constructed in 1928. Features of the home include an unfinished basement, central air conditioning and a 240 square foot detached garage. The property has a 12,600 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation and assessment inequity of land and improvement as the bases of the appeal.¹ In support of these arguments the appellant submitted information on four comparable sales located within .30 of a mile from the subject property and in the same

¹ The appellant did not mark assessment equity on the appeal form but requested the land assessment be reduced and calculated the improvement assessment per square foot for the comparables. The appellant did not submit any vacant land sales to support a reduction based on comparable sales so the Board will look at the equity argument for land and improvement.

neighborhood code assigned by the township assessor. The comparables are improved with 1, 1.5-story dwelling, 2, two-story dwellings and 1, one-story dwelling of frame or brick exterior construction and range in size from 1,352 to 2,009 square feet of living area. The comparables were built from 1922 to 1964. Features include a basement with one comparable having finished area, central air conditioning, two comparables have a fireplace and a garage ranging in size from 264 to 484 square feet of building area. The comparables have sites ranging in size from 7,900 to 9,200 square feet of land area. The comparables sold from June 2013 to June 2015 for prices ranging from \$170,000 to \$260,000 or from \$84.62 to \$163.93 per square foot of living area, land included. The comparables had adjusted market values ranging from \$153,410 to \$208,700. The comparables have improvement assessments ranging from \$50,660 to \$83,310 or from \$28.84 to \$42.61 per square foot of living area. The sites have land assessments of \$41,570 or \$43,870 or from \$4.52 to \$5.26 per square foot of land area. Based on the evidence, the appellant requested that the assessment be reduced.

Under cross examination, the appellant testified that he made adjustments to his comparables based on his eight years of experience in the appraisal field. The appellant testified that he is no longer an appraiser. The appellant reiterated that his adjustments were based on his experience except for living area which was \$20 per square foot and finished basements which was the cost approach.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,030. The subject's assessment reflects a market value of \$264,434 or \$186.62 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$39,530 or \$27.90 per square foot of living area and the land assessment is \$48,500 or \$3.85 square foot of land area.

Representing the board of review was member, Matthew Rasche. Rasche called Dawn Aderholt, Residential Division Manager, and Donna Castiglia, Residential Appraiser, as his witnesses.

Aderholt testified that the comparables submitted were not on North Avenue because there were no older 1.5-story dwellings that had sold close to the assessment date. Aderholt testified that the properties on North Avenue receive a land adjustment of -10% for location.

In support of its contention of the correct assessment the board of review submitted information on six improved comparable sales and two land sales. The comparables are improved with 1.5-story dwellings of frame, brick or frame and brick exterior construction and range in size from 1,454 to 2,245 square feet of living area. The comparables were built from 1926 to 1949. Features include a basement with five comparables having finished area, five comparables have central air conditioning, three comparables have a fireplace and each comparable has a detached or attached garage ranging in size from 240 to 676 square feet of building area. The comparables have sites ranging in size from 5,208 to 10,521 square feet of land area. The comparables #1 through #6 sold from February 2014 to December 2016 for prices ranging from \$305,000 to \$620,000 or from \$205.41 to \$276.17 per square foot of living area, land included. Comparables #7 and #8 have sites that contain 10,089 and 12,025 square feet of land area and sold in 2014 for price of \$220,000 and \$200,000 or \$21.81 or \$16.63 per square foot of land area, respectively. Comparables #1 through #6 have improvement assessments ranging from \$42,380 to \$66,300 or

from \$27.17 to \$30.37 per square foot of living area. The eight comparables have land assessments ranging from \$41,570 to 48,500 or from \$3.46 to \$7.98 per square foot of land area. Based on the evidence, the board of review requests that the assessment be confirmed.

In written rebuttal, the appellant argued the board of review's comparables are located on quiet streets with no adverse locations, whereas, the appellant's comparables are located on the highway as the subject. The appellant also stated that three of the board of review's comparables sold after the January 1, 2016 valuation date.

Conclusion of Law

The appellant in part contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on a market value basis.

The parties submitted ten improved comparables for the Board's consideration. The Board gave little weight to the appellant's comparables #1, #2 and #3 along with the board of review's comparable #6. These sales occurred from June 2013 to July 2014, which is dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date. The Board gave little weight to the appellant's comparable #4 based on its one-story design when compared to the subject's 1.5-story design. The Board gave little weight to the board of review's comparables #1 and #4 due to their larger dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be the board of review comparable sales #2, #3 and #5. These comparables were similar to the subject in location, style, dwelling size and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold from March 2015 to December 2016 for prices ranging from \$305,000 to \$455,000 or from \$209.77 to \$257.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$264,434 or \$186.62 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity of the land and improvement 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.

With respect to the subject's improvement assessment, the record contains 10 suggested assessment comparables for the Board's consideration. The Board gave little weight to the appellant's comparables #2 through #4. These comparables are a two-story design and a one-story design when compared to the subject's 1.5-story design. The Board gave little weight to the appellant's comparable #1 along with the board of review comparables #1 and #4 based on their larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #2, #3, #5 and #6. These comparables are most similar in location, dwelling size and features. These comparables had improvement assessments that ranged from \$42,380 to \$48,780 or from \$27.17 to \$30.37 per square foot of living area. The subject's improvement assessment of \$39,530 or \$27.90 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis. 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 appellant also argued that the subject's land was not uniformly assessed. The record contains 12 suggested assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 along with the board of review's comparables #1, #2 #3 and #5 based on their smaller site size when compared to the subject.

The Board finds the remaining comparables submitted by both parties are similar to the subject in location and site size. These comparables have land assessments ranging from \$41,570 to \$48,500 or from \$3.46 to \$4.74 per square foot of land area. The subject property has a land assessment of \$48,500 or \$3.85 per square foot of land area, which falls within the range established by the comparables. The Board finds the subject's land assessment is supported and no reduction is 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 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, no reduction in the subject's assessment 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(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



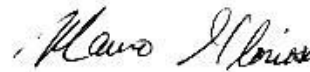
Member

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: May 26, 2020



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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