



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

APPELLANT: Timothy Sendek
DOCKET NO.: 16-06564.001-R-1
PARCEL NO.: 05-21-307-001

The parties of record before the Property Tax Appeal Board are Timothy Sendek, the appellant, by attorney David C. Dunkin of Saul Ewing Arnstein & Lehr LLP 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: \$32,990
IMPR.: \$157,520
TOTAL: \$190,510

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 two-story single-family dwelling of brick construction with 2,918 square feet of living area. The dwelling was constructed in 1968 and features a partial basement with 585 square feet of finished area, central air-conditioning, two fireplaces, and a 704-square foot garage. The dwelling is located in Wheaton, Milton Township, DuPage County.

Attorney Erik Vander Weyden of the appellant's law firm appeared before the Property Tax Appeal Board on behalf of the appellant contending assessment inequity as the basis of the appeal. In support of this argument, Mr. Vander Weyden submitted information on six comparables properties located within .18 of a mile from the subject property and having the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction built from 1966 to 1970. The comparables range in size from 2,730 to 3,249 square feet of living area. Each comparable has a basement, one with

finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 483 to 726 square feet of building area.¹

At hearing, Mr. Vander Weyden argued that the six comparables he submitted are all located in very close proximity to the subject. Their improvement assessments range from \$42.85 to \$45.85 per square foot of living area while the subject is assessed at \$53.98 per square foot of living area. He contended that the quadrennial runs from 2015 to 2018 and that the subject property experienced a mid-quadrennial increase from its 2015 assessment of \$169,410 to \$184,510 for the 2016 tax year at issue. This increase is not in line with appellant's comparables and so, based on this evidence, he requested a reduction in the subject's improvement assessment to \$128,392 or \$44.00 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 \$190,510. The subject property has an improvement assessment of \$157,520 or \$53.98 per square foot of living area.

Matthew Rasche appeared on behalf of the board of review. In support of its contention of the correct assessment, Mr. Rasche called Luke Wiesbrock, deputy assessor for Milton Township, as his witness. Mr. Wiesbrock testified that he had prepared the five comparables presented in this case. The comparables are located from .19 to .76 of a mile of the subject and have the same neighborhood code as the subject. They consist of two-story single-family dwellings of frame or frame and masonry construction. The dwellings were built from 1968 to 2002 and range in size from 2,746 to 3,387 square feet of living area. The comparables each have a basement, one with finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 462 to 630 square feet of building area. The comparables have improvement assessments ranging from \$153,940 to \$188,350 or from \$54.19 to \$57.18 per square foot of living area.

Mr. Wiesbrock further testified that the board of review's comparables have the same condition, desirability and utility as the subject, were similar to the subject in age, style, and location, and that the majority of the board of review's comparables have finished basements similar to the subject. He added that a listing sheet submitted by the board of review for the 2013 sale of the subject property states that the dwelling was recently updated. The listing sheet states that the home featured "updates throughout, recently renovated kitchen, baths, & master bed suite." This indicates that the subject was in better condition, comparatively speaking, to other homes in the neighborhood. Mr. Wiesbrock testified that board of review comparable #4 was the most representative comparable in the record although it is of frame and masonry construction and is newer than the subject. He pointed out that several of the parties' comparables are inferior when compared to the subject as they lack a finished basement, are not full masonry construction, and/or have less than three full baths, and the lack of these amenities would be reflected in their building assessed value. He concluded that the subject's assessment is supported when looking at the totality of the comparables submitted by both parties. Appellant's counsel did not have any questions for the witness. The hearing officer asked Mr. Wiesbrock how basements are valued in his township. He replied that they are assessed on a price per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ Additional evidence regarding distance from the subject and number of fireplaces was gleaned from a grid analysis and property record cards submitted by the board of review.

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 presented data on eleven suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparable #6 which differs from the subject dwelling in size. The Board gave less weight to board of review comparables #1, #2, #3 and #5 which differ from the subject in age, dwelling size, and/or exterior finish.

The Board finds that appellant's comparables #1 through #5 and board of review comparable #4 are the best comparables contained in the record and are similar to the subject in location, age, size and most features. These comparables had improvement assessments ranging from \$42.85 to \$56.06 per square foot of living area. The subject's improvement assessment of \$53.98 per square foot of living area falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported.

The Board finds that 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: April 21, 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.

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PARTIES OF RECORD

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