



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

APPELLANT: Matthew Smetana
DOCKET NO.: 17-05375.001-R-1
PARCEL NO.: 09-08-200-016

The parties of record before the Property Tax Appeal Board are Matthew Smetana, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman, 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 A Reduction 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: \$51,040
IMPR.: \$46,330
TOTAL: \$97,370

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 2017 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 brick construction that has 1,716 square feet of living area. The dwelling was constructed in 1933. The home features an unfinished basement, central air conditioning, fireplace and a 444 square garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located within the same neighborhood code as the subject as defined by the local assessor.¹ The comparables consist of part two-story and part

¹ The appellant's attorney failed to disclose the correct ages and features of the comparables such as whether they have central air conditioning or a fireplace. The Board gleaned this information from the property record cards and grid analysis that was submitted by the board of review.

one-story dwellings of frame construction that were built from 1898 to 1940 with each comparable having additions or improvements constructed from 1949 to 1986. The comparables have a full or partial unfinished basement; one comparable has central air conditioning; two comparables have a fireplace; and three comparables have a garage that range in size from 250 to 528 square feet of building area. The dwellings range in size from 1,575 to 2,515 square feet of living area. The comparables have improvement assessments ranging from \$41,410 to \$66,840 or from \$24.79 to \$27.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$104,870. The subject property has an improvement assessment of \$53,830 or \$31.37 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a narrative critique of the comparables that was prepared by the township assessor noting their differences to the subject. The assessor argued appellant comparable #1 is located on a busy street like the subject, frame exterior, no central air conditioning and a smaller garage. Appellant comparable #2 is of frame construction, one fewer half bath, no central air conditioning, no fireplace and no garage. Appellant #3 is located 1.22 miles from the subject, larger dwelling, larger basement, frame exterior, no central air conditioning and no fireplace. Appellant #4 is a larger dwelling, larger basement, frame exterior and a smaller garage. The assessor contends that after adjusting these comparables for these differences, the appellant's comparables would have adjusted improvement assessments ranging from \$29.00 to \$32.00 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of three assessment comparables located in the same neighborhood code as the subject. The comparables consist of part two-story and part one-story dwellings of frame construction that were built from 1896 to 1941 with comparables #1 and #2 having additions or improvements constructed in 1967 and 1969. The comparables have a full or partial unfinished basement; two comparables have central air conditioning; two comparables have a fireplace; and each comparable has a garage that range in size from 200 to 484 square feet of building area. The dwellings range in size from 1,603 to 1,984 square feet of living area. The comparables have improvement assessments ranging from \$45,970 to \$56,880 or from \$28.60 to \$28.68 per square foot of living area. The assessor contends that after adjusting these comparables for these differences to the subject for exterior construction, central air conditioning, fireplaces, number of bathrooms and garage size, the comparables would have adjusted improvement assessments of \$31.00 or \$32.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the assessor failed to take into consideration and make adjustments to their comparables for differences to the subject in larger dwelling size, larger basement area, new age and newer and/or larger garages.

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 met this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparables #3 and #4 submitted by the appellants due to their larger dwelling size when compared to the subject. In addition, comparable #3 is not located in close proximity being situated 1.22 miles from the subject, although this comparable is located in the same neighborhood code as defined by the local assessor. The Board finds the remaining five comparables submitted by the parties are more similar when compared to the subject in location, design, age, dwelling size and some features. These comparables have improvement assessments ranging from \$41,410 to \$56,880 or from \$24.79 to \$28.68 per square foot of living area. The subject property has an improvement assessment of \$53,830 or \$31.37 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record on an overall basis, but above the range on a per square foot basis. After considering logical adjustments to these comparables for differences when compared to the subject in age, effective age, dwelling size, basement area and features such as central air conditioning, fireplaces and garages, the Board finds the subject property is inequitably assessed. Therefore, a 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: September 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Matthew Smetana, by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187