



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

APPELLANT: Timothy Sendek
DOCKET NO.: 17-05893.001-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 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: \$34,360
IMPR.: \$151,736
TOTAL: \$186,096

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 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 finished 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 four comparables properties located within .10 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 masonry or frame and masonry construction built from 1967 to 1969. The

comparables range in size from 2,648 to 3,340 square feet of living area. Each comparable has a basement with finished area, central air-conditioning, one or two fireplaces, and a garage containing 462 or 484 square feet of building area.¹

At hearing, Mr. Vander Weyden argued that the four comparables he submitted are all located in very close proximity to the subject. Their improvement assessments range from \$45.50 to \$50.31 per square foot of living area while the subject is assessed at \$56.23 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 2017 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 \$141,552 or \$48.51 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 \$198,430. The subject property has an improvement assessment of \$164,070 or \$56.23 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 comparables presented in this case. The comparables are located from .23 to .62 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 1969 to 1995 and range in size from 3,138 to 3,352 square feet of living area. The comparables each have a basement, two 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 \$186,850 to \$196,190 or from \$57.10 to \$59.54 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 #1 was the most representative comparable in the record in age, size, central air conditioning and basement finish although it is of frame and masonry construction dissimilar to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

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

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 and a reduction in the subject's assessment is warranted.

The parties presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 which is a larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables which all larger dwellings when compared to the subject. Further, comparable #3 is a newer dwelling and lacks a finished basement, dissimilar to the subject.

The Board finds that appellant's comparables #2 through #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 \$160,700 to \$168,830 or from \$48.24 to \$50.31 per square foot of living area. The subject's improvement assessment of \$164,070 or \$56.23 per square foot of living area falls above 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 a reduction in the subject's assessment is justified.

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.

PARTIES OF RECORD

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