



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

APPELLANT: Margie Szafarski
DOCKET NO.: 18-04496.001-R-1
PARCEL NO.: 09-26-115-006

The parties of record before the Property Tax Appeal Board are Margie Szafarski, 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: \$39,340
IMPR.: \$132,850
TOTAL: \$172,190

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 2018 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 two-story of brick exterior construction with 2,807 square feet of living area. The dwelling was constructed in 2008. Features of the property include an unfinished basement, central air conditioning, a fireplace and an attached garage with 792 square feet of building area with an additional 342 square foot room above the garage. The property has a 14,734 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,905 to 3,779 square feet of living area.¹ The dwellings were built from 2004 to

¹ The descriptions are derived from both the appellant's and the board of review submissions.

2007. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 586 to 800 square feet of building area. These properties have improvement assessments ranging from \$129,880 to \$152,090 or from \$40.25 to \$44.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$117,557.

In response to the appeal, the board of review submitted the township assessor's spreadsheet analysis of the appellant's comparables which noted comparables #1 and #3 were larger dwellings when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,190. The subject property has an improvement assessment of \$132,850 or \$47.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 3,042 to 3,162 square feet of living area. The homes were built in 2005. The comparables each have a basement with one being 100% finished, central air conditioning, a fireplace and an attached garage ranging in size from 614 to 1,014 square feet of building area with a room over the garage ranging in size from 154 to 368 square feet. The comparables have improvement assessments ranging from \$139,520 to \$143,470 or from \$45.37 to \$46.35 per square foot of living area. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties' submitted six comparables for consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their considerably larger dwelling sizes when compared to the subject. The Board gave less weight to the board of review comparable #3 which has a finished basement unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1 and #2 as they are similar to the subject in location, design, dwelling size, age and features. These properties have improvement assessments ranging from \$129,880 to \$143,470 or from \$44.71 to \$45.86 per square foot of living area, respectively. The subject's improvement assessment of \$132,850 or \$47.33 per square foot of living area falls within the range on an overall basis but above the range on a square foot basis. The slightly

higher assessment on a square foot basis is justified when considering economies of scale due to subject's smaller dwelling size. After considering adjustments to the best comparables for differences, the Board finds the appellant failed to 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.

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 19, 2021



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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