



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

APPELLANT: Leslie Savickas  
DOCKET NO.: 20-08280.001-R-1  
PARCEL NO.: 09-12-133-005

The parties of record before the Property Tax Appeal Board are Leslie Savickas, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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:** \$78,290  
**IMPR.:** \$112,810  
**TOTAL:** \$191,100

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 2020 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 dwelling of frame exterior construction with 2,040 square feet of living area. The dwelling was constructed in 1927 and is 93 years old. Features of the home include a basement, one fireplace and a 360 square foot garage. The property has a 6,250 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment 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 code as the subject and within .60 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,133 to 2,598 square feet of living area. The homes are 90 to 127 years old. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 460 to 760 square feet of building area.

The comparables have improvement assessments that range from \$106,820 to \$135,690 or from \$49.28 to \$52.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,100. The subject has an improvement assessment of \$112,810 or \$55.30 per square foot of living area.

The board of review through the township assessor noted appellant's comparable #1 has a superior grade and finished basement when compared to the subject. In addition, appellant's comparables #2 and #3 are receiving a negative 15% adjustment to both the land and improvement assessments due to location issues.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on four equity comparables with the same assessment neighborhood code as the subject. The assessor's comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,775 to 2,304 square feet of living area. The homes were built from 1893 to 1902 with comparables #3 and #4 having effective years built of 1931 and 1930, respectively. Each comparable has a basement and a garage ranging in size from 480 to 576 square feet of building area. Three comparables have central air conditioning and two comparables each have one fireplace. The comparables have improvement assessments that range from \$114,530 to \$136,820 or from \$59.38 to \$64.52 per square foot of living area. The assessor also provided property record cards and a map displaying the locations of both parties' comparables in relation to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has finished basement area in contrast to the subject's unfinished basement. The Board also gives less to appellant's comparables #2 and #3 which are receiving a negative 15% adjustment to their improvement assessments for location issues.

The Board finds the best evidence of assessment equity to be the assessor's comparables which are similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments that range from \$114,530 to \$136,820 or from \$59.38 to \$64.52 per square foot of living area. The subject's improvement assessment of

\$112,810 or \$55.30 per square foot of living area falls below the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences from the subject, 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.

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 16, 2023



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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