



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

APPELLANT: Gabi Simirica
DOCKET NO.: 21-07334.001-R-1
PARCEL NO.: 09-32-306-014

The parties of record before the Property Tax Appeal Board are Gabi Simirica, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$50,210
IMPR.: \$133,910
TOTAL: \$184,120

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 2021 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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a two-story dwelling of brick exterior construction with 2,881 square feet of living area that was constructed in 1985. Features of the home include a basement that is 100% finished, central air conditioning, one fireplace and a 529 square foot garage. The property has an approximately 20,000 square foot site and is located in Downers Grove, 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 eight equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior

construction that range in size from 2,610 to 3,086 square feet of living area. The homes were built from 1976 to 1987. Each comparable has a basement, central air conditioning and a garage ranging in size from 484 to 1,064 square feet of building area. Seven comparables have either one or two fireplaces. The comparables have improvement assessments that range from \$103,990 to \$128,420 or from \$38.11 to \$42.86 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$119,788 or \$41.58 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 \$184,120. The subject has an improvement assessment of \$133,910 or \$46.48 per square foot of living area.

The board of review submitted a Comparable Report containing supplemental property details for the appellant's comparables, disclosing the comparable #4 has a basement that is 50% finished. The board of review critiqued the appellant's comparables commenting that seven of the properties have an unfinished basement while the subject's basement is 100% finished.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction that range in size from 2,632 to 2,860 square feet of living area. The homes were built from 1968 to 1977. Each comparable has a basement, with two having 25% finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 598 to 702 square feet of building area. The comparables have improvement assessments that range from \$115,680 to \$143,290 or from \$42.59 to \$51.69 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant's counsel argued that only above grade living area should be considered for a uniformity argument. Counsel critiqued the board of review's comparable #4 as not being comparable due to difference in age when compared to the subject. Counsel also submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best equity comparable sales for further clarity."

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 twelve equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #6, #7 and #8 along with board of review

comparables #1 and #2 which each differ from the subject in both age and unfinished basement amenity.

The Board finds the best evidence of assessment equity to be appellant comparables #3, #4 and #5 together with board of review comparables #3 and #4 which are similar to the subject in location, design, dwelling size and some features. However, three of these comparables are older in age but have finished basement area and two of these best comparables are similar in age but lack finished basement area, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments that range from \$111,990 to \$123,700 or from \$40.08 to \$43.95 per square foot of living area. The subject's improvement assessment of \$133,910 or \$46.48 per square foot of living area falls above the range established by the best comparables in this record. Given the subject's age and basement finish when compared to the best properties in this record, a higher overall improvement assessment and per square foot improvement assessment appears to be supported. Therefore, after considering appropriate 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: June 27, 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

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