



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

APPELLANT: Alicja Tursky
DOCKET NO.: 11-03773.001-R-1
PARCEL NO.: 09-15-403-014

The parties of record before the Property Tax Appeal Board are Alicja Tursky, the appellant, by attorney Robert G. Kaucky, of Robert G. Kaucky & Associates in Berwyn; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$45,020
IMPR.: \$57,080
TOTAL: \$102,100

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 2011 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 split-level and part one-story dwelling of frame construction with 1,240 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with 25% finished area, central air conditioning, a fireplace and a 528 square foot two-car garage. The property has an 11,100 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of

the appeal.¹ The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables which are located from .45 of a mile to 1.4 miles from the subject property. The comparables are improved with a part split-level and part one-story, a cape cod (1.5-story) and a two-story single family dwelling that were of frame or frame and brick exterior construction and built from 1949 to 1984. Each comparable has a basement with one comparable having finished area, central air conditioning and a garage ranging in size from 420 to 528 square feet of building area. The dwellings range in size from 1,080 to 1,723 square feet of living area and have improvement assessments ranging from \$41,170 to \$68,480 or from \$35.19 to \$40.94 per square foot of living area.

The appellant's attorney called no witnesses and acknowledged that he selected the comparables and prepared the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,100. The subject property has an improvement assessment of \$57,080 or \$46.03 per square foot of living area.

Representing the board of review was Member Charles Van Slyke. Van Slyke called Downers Grove Township Chief Deputy Assessor Joni Gaddis as a witness. Gaddis prepared the evidence submitted on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood assessment code as the subject property defined by the township assessor. Gaddis testified that the three equity comparables are improved with split-level single family dwellings that were of frame exterior construction and built in 1979 or 1980. Each comparable has a basement with two comparables having finished area. Other features include central air conditioning and a garage ranging in size from 399 to 1,072 square feet of building area. Two comparables have a fireplace. The dwellings range in size from 1,484 to 1,497 square feet of living area and have improvement assessments ranging from \$66,850 to \$73,680 or from \$44.66 to \$49.52 per square foot of living area.

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 by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment

¹ At the hearing, the appellant made a motion to withdraw his market value complaint. The board of review did not object to the appellant's motion. The Property Tax Appeal Board hereby grants the appellant's motion.

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 six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their distant location, also comparable #2 is considerably older in age and comparable #3 is considerably larger in dwelling size when compared to the subject. The Board finds the appellant's comparable #1 and the board of review comparables are the most similar to the subject in location, age, design, dwelling size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$44,210 to \$73,680 or from \$40.94 to \$49.52 per square foot of living area. The subject's improvement assessment of \$57,080 or \$46.03 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis. Based on this record 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.

Chairman



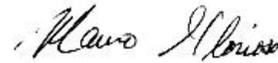
Member



Member



Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: March 18, 2016



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 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 the subsequent year 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.

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.