



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

APPELLANT: Todd R. Beja
DOCKET NO.: 06-02066.001-R-1
PARCEL NO.: 09-02-410-004

The parties of record before the Property Tax Appeal Board are Todd R. Beja, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$237,930
IMPR.: \$147,420
TOTAL: \$385,350

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,200 square foot parcel that is improved with a part 1, 2 and 3-story single family dwelling with 5,116 square feet of living area that was completed in 2007. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending the partial improvement assessment was excessive in light of the actual construction costs. In his written submission, the appellant explained that the subject parcel was purchased in 1994. In June 2005 the existing home was removed and construction of a new home began in July 2005. The home was subsequently completed in February 2007 and a temporary occupancy permit was issued February 9, 2007, which was marked as Appellant's Exhibit #7. The appellant testified that the total costs incurred as of January 1, 2006 for the construction of the dwelling were \$442,259.23. The direct construction costs and pre-construction costs were itemized on Appellant's Exhibits #3 and #5, respectively. The appellant testified that a general contractor coordinated the construction of the home. The appellant argued that the construction costs that were incurred

as of January 1, 2006, should form the basis for the improvement assessment.

The appellant argued that the 50% partial improvement assessment assigned to the subject property by the township assessment officials was excessive. He also argued that the use of a 50% completion estimate based on the township's policy of considering a dwelling 50% complete when the rough plumbing was considered substantially complete was not reflective of the subject dwelling's completion and value. He noted that on the township assessor's residential field data card, Appellant's Exhibit #2, the home was considered 25% complete as of November 22, 2005 and 50% complete as of January 13, 2006, which he contends is not logical in light of the winter and holidays. The appellant also submitted a copy of a statement from Platinum Plumbing indicating the rough plumbing was 38% complete as of January 1, 2006. As a result he further argued the rough plumbing was not substantially completed so as to conclude the subject dwelling was 50% complete as of January 1, 2006.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$147,420.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$454,550 was disclosed. The subject property had an improvement assessment of \$216,620 reflecting a value of \$649,925.

Rick Mauzer and Robert Cipollo, Residential Field Deputies with the Downers Grove Township Assessor's Office, testified that they inspected the subject property on November 22, 2005 and determined the dwelling was 25% complete. Cipollo testified he inspected the dwelling again on January 13, 2006, and concluded the dwelling was 50% complete based on the determination that the rough plumbing was in place. Neither witness questioned anyone with respect as to what had been expended as of the dates of inspection. The determination of being 50% complete was in keeping with the township's policy. These witnesses did not value the improvement, but reported their findings to others in the assessor's office that calculated the assessment.

Joni Gaddis, Chief Deputy Assessor, was called as a witness and testified that the improvement assessment was based on a market driven cost manual. She testified the dwelling was valued as complete and then a 50% factor was applied.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the subject dwelling was overvalued as of January 1, 2006. When market value is the basis of the appeal the value of the property must be proved by a preponderance of

the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of documentation evidencing the cost of construction. 86 Ill.Admin.Code 1910.65(c)(3). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant argued the value of the improvements was excessive in light of the costs incurred to build the dwelling as of January 1, 2006. As of January 1, 2006, the dwelling was not complete but still under construction. The appellant provided evidence that the costs incurred as of January 1, 2006 totaled approximately \$442,260, rounded. The subject's improvement assessment of \$216,620 reflects a value of \$649,925. The Board finds the construction costs presented by the appellant are the best evidence of the value of the improvements as of the assessment date at issue. Based on this record the Board finds a reduction to the subject's improvement assessment commensurate with the appellant's request is appropriate.

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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario Morris

Shawn R. Lerbis

Member

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: May 21, 2010

Allen Castrovillari

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.