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

APPELLANT: Scoot Veselik
DOCKET NO.: 07-04141.001-R-1
PARCEL NO.: 09-01-301-008

The parties of record before the Property Tax Appeal Board are Scoot Veselik, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in Chicago, 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:** | $115,670 |
| **IMPR.:** | $332,488 |
| **TOTAL:** | $448,158 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property is improved with a two-story single-family dwelling of masonry construction containing 3,614 square feet of living area. The dwelling is 11 years old. Features of the home include a full, unfinished basement, central air conditioning, two fireplaces, and an attached two-car garage of 746 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant through counsel submitted a brief and a grid analysis with three comparable properties.

The three comparables consist of two-story frame dwellings that range in age from 6 to 17 years old. The comparable dwellings range in size from 3,180 to 3,347 square feet of living area. Features include full or partial unfinished basements, one or three fireplaces, and garages ranging in size from 400 to 708 square feet of building area. Two of the comparables have central air conditioning. The comparables have improvement assessments ranging from $295,000 to $309,620 or from $91.79 to

$94.28 per square foot of living area. The subject's improvement assessment is $345,030 or $95.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $332,885 or $92.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $460,700 was disclosed. In support of the subject's assessment, the board of review presented argument and a spreadsheet analysis with both the appellant's comparables and three comparables suggested by the board of review to support the subject's assessment.

The board of review's three comparables were described in the spreadsheet as two-story frame or masonry dwellings that range in age from 4 to 11 years old. The dwellings range in size from 3,026 to 3,470 square feet of living area. Features include full basements, two of which are finished, and garages ranging in size from 380 to 649 square feet of building area. Based on data from the attached property record cards, these comparables also have central air conditioning and one or four fireplaces. These properties have improvement assessments ranging from $268,280 to $376,870 or from $88.66 to $108.61 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the comparables presented were frame exterior construction as compared to the subject's all brick exterior; based on this difference, the board of review contends each of appellant's comparables requires a 9% upward adjustment for this feature alone. The board of review's evidence also showed differences in assessments for the appellant's comparables; in particular, appellant's comparable #3 had an improvement assessment of $300,720 or $91.57 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

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

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted six comparables for consideration to support their respective positions. The Board has given less weight to board of review comparables #1 and #2 due to their superior fully finished basements and/or newer age. The Board

finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $88.66 to $92.77 per square foot of living area. The subject's improvement assessment of $95.47 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

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

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: February 23, 2010

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.