



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

APPELLANT: Vince Mvsiorski  
DOCKET NO.: 07-04192.001-R-1  
PARCEL NO.: 03-15-217-020

The parties of record before the Property Tax Appeal Board are Vince Mvsiorski, the appellant; 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: \$ 42,040**  
**IMPR.: \$ 0**  
**TOTAL: \$ 42,040**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant lot that measures 50 feet by 130 feet resulting in a total land area of 6,500 square feet. The property is located in Woodridge, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. The appellant indicated the comparables had parcels ranging in size from 6,916 to 8,250 square feet with land assessments ranging from \$32,340 to \$33,920. A copy of a plat map submitted by the appellant disclosed that his comparable number 2 was located immediately adjacent to the real boundary of the subject parcel. The data provided by the appellant indicated that two of the comparables also had improvement assessments. The appellant stated the subject land had an assessment of \$42,040. The appellant also submitted a written statement dated October 26, 2007, explaining that a road had not yet been constructed to the subject lot. The appellant also submitted a copy of a memo that was provided to

the DuPage County Board of Review containing bullet points concerning the assessment of seven parcels, including the subject. Based on this evidence the appellant requested the subject's land assessment be reduced to \$21,820.

The Board of Review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$42,040 was disclosed. The subject's land assessment equates to approximately \$841 per front foot or \$6.47 per square foot of land area. In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, a written statement from the assessor's office and an assessment data sheet listing the appellant's comparables and five comparables identified by the township assessor's office.

The written statement provided by the township assessor's office stated the subject is located in a newly developed area known as Arbor Woods. The assessor acknowledged that the street the subject is located on, Pine Lane, was not completed at the time of the 2007 assessment and the lot assessment was reduced by 35%. The assessor's office stated that appellant's comparable 1 was a corner lot where no assessment reduction was made. The assessor's office indicated this comparable had a land assessment of \$64,670, not \$33,920 as reported by the appellant. The assessor's data further indicated this comparable is improved with a two-story structure with 2,885 square feet of living area that sold for a price of \$617,050 in August 2007. The assessor's office also indicated appellant's comparables 2 and 3 were not located in the subject's subdivision.

To demonstrate assessment equity, the assessor's office provided assessment information on five vacant parcels. Three comparables were located on the subject's street and had the same frontage as the subject. Each of these three comparables had a land assessment of \$42,040, the same as the subject's land assessment. The two additional comparables measured 66 feet by 130 feet and 69 feet by 130 feet and were also located on Pine Lane. Each of these parcels had a land assessment of \$71,860. The assessor's office indicated that these parcels sold in July 2006 for a price of \$400,000 or \$200,000 each. A plat map also submitted by the assessor identified seven comparables located on the subject's street with the same frontage as the subject, each with a land assessment of \$42,040. Based on this evidence, the board of review requested confirmation of the subject's land 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

After reviewing the data, the Board finds the best equity comparables were those submitted by the board of review. Three comparables were specifically listed on a grid analysis prepared by the assessor's office with the same frontage as the subject. On a plat map the assessor also identified seven comparables, which included the three on the grid analysis, situated on the subject's street that each had the same frontage as the subject. Each of these seven comparables had a land assessment of \$42,040. The subject's land assessment of \$42,040 is equivalent to these practically identical properties. The Board finds this evidence demonstrates the subject land is equitably assessed.

The board of review's evidence also included two other comparables located on Pine Lane that were larger than the subject property, measuring 66 feet by 130 feet and 69 feet by 130 feet, respectively. Each of these comparables had a land assessment of \$71,860 or approximately \$1,089 and \$1,041 per front foot, respectively. The subject's land assessment of \$42,040 equates to approximately \$841 per front foot, which is below that of these two comparables further demonstrating the subject is not inequitably assessed. Additionally, the evidence provided by the assessor disclosed these properties sold in June 2006 for a price of \$400,000 or \$200,000 each. The sales price equates to a market value of approximately \$3,030 and \$2,899 per front foot, respectively. The subject's assessment of \$42,040 reflects a market value of approximately \$126,120 or \$2,522 per front foot, which is below the unit values established by the two parcels that sold. The Board finds this data demonstrates the subject's assessment is not excessive in relation to its market value.

In conclusion, based on this record, the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct and no reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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

*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.