



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

APPELLANT: Gabriel Scepurek
DOCKET NO.: 07-04463.001-R-1
PARCEL NO.: 09-15-206-005

The parties of record before the Property Tax Appeal Board are Gabriel Scepurek, 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: \$58,730
IMPR: \$125,420
TOTAL: \$184,150**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling with 2,572 square feet of living area. The dwelling was constructed in 1993. Features of the property include an unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 936 square feet of building area. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparable properties. The comparables were described as being improved with one-story dwellings that ranged in size from 1,468 to 3,180 square feet of living area. The dwellings were originally constructed from 1926 to 1963 with comparable #1 having an addition in 2006, comparable #3 having an addition in 1999 and comparable #4 having additions in 1954 and 1996. Three comparables have basements, two comparables have central air conditioning, three comparables have 1 or 2 fireplaces and each has a garage ranging in size from 528 to 1,244 square feet of building area. These properties had improvement assessments ranging from \$55,370 to \$114,060 or from

\$35.86 to \$45.95 per square foot of living area. The subject has an improvement assessment of \$125,420 or \$48.76 per square foot of living area.

The evidence also disclosed comparables #1, #3 and #4 sold from June 2006 to November 2006 for prices ranging \$580,000 to \$740,000 or from \$232.70 to \$285.86 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$165,913.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$184,150 was disclosed. The subject's assessment reflects a market value of \$552,505 or \$214.82 per square foot of living area, land included.

In support of the assessment the board of review submitted Exhibit #1, an Assessment Data Sheet listing the appellants and the township assessor's comparable properties. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Gaddis testified the appellant's comparables were not located in the same neighborhood code as the subject property. The information provided by Gaddis indicated appellant's comparables #3 and #4 were located 4.23 miles and 2.36 miles from the subject property, respectively. Gaddis prepared a uniformity adjustment sheet for the appellant's comparables indicating the comparables had adjusted improvement assessments ranging from \$44 to \$57 per square foot of living area, rounded.

The board of review had information on four comparables improved with one-story dwellings that ranged in size from 1,769 to 2,280 square feet of living area. The dwellings were of frame or frame and brick construction. The comparables were constructed from 1961 to 1994 with comparable #2 having an addition in 1990 and comparable #4 having an addition in 1987. Three comparables have a basement, each comparable has central air conditioning, three comparables have one or two fireplaces and each has a garage ranging in size from 420 to 624 square feet of building area. These properties have improvement assessments that ranged from \$89,490 to \$122,550 or from \$41.95 to \$57.38 per square foot of living area. Gaddis also prepared a uniformity adjustment sheet for her comparables indicating the comparables had adjusted improvement assessments ranging from \$49 to \$55 per square foot of living area, rounded.

The evidence also disclosed three of the comparables sold from July 2004 to October 2006 for prices ranging from \$420,000 to \$487,000 or from \$210.97 to \$275.30 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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.

Initially the Board finds the subject dwelling was constructed in 1993 while the comparables submitted by both parties, with the exception of board of review comparable #3, were older than the subject dwelling. This fact alone supports the conclusion that the subject should have a higher improvement assessment due to its superior age. The Board finds only one comparable was similar to the subject in age and size, which was board of review comparable #3. This property had an improvement assessment of \$53.75 per square foot of living area. The subject has an improvement assessment of \$48.76 per square foot of living area, which is below that of the most similar property on a square foot basis. The Board also finds that the board of review provided an analysis of the comparables adjusted for differences from the subject. This analysis indicated the comparables had adjusted improvement assessments ranging from \$44 to \$57 per square foot of building area, rounded. The subject has an improvement assessment of \$49 per square foot of living area rounded, which is below all but two comparables on a square foot basis after adjustments.

Additionally, the Board finds that five of the comparables submitted by the parties sold in 2006 for prices ranging from \$215.16 to \$285.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$214.82 per square foot of living area, land included, which is below that of all the comparables on a per square foot basis. The Board finds this evidence further indicates the subject's assessment is reflective of the property's market value.

In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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

Shawn R. Lerbis

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 20, 2011

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.