



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

APPELLANT: Miroslaw Cebula
DOCKET NO.: 08-03440.001-R-1
PARCEL NO.: 09-26-112-017

The parties of record before the Property Tax Appeal Board are Miroslaw Cebula, 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: \$45,810
IMPR.: \$45,870
TOTAL: \$91,680

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story frame dwelling containing 1,200 square feet of living area that was built in 1960. Features include a full unfinished basement, central air conditioning and a 440 square foot detached garage. The dwelling is situated on 12,375 square feet of land area located in Darien, Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information on six suggested comparables located near the subject's neighborhood, with one located on the same street as the subject. The comparables have lot sizes ranging from 11,025 to 13,650 square feet of land area. The comparable properties consist of one and one-half story frame dwellings containing from 1,008 to 1,452 square feet of living area. The dwellings were built from 1948 to 1959. The comparables have lots ranging in size from 11,025

to 13,650 square feet of land area. Features include full or partial unfinished basements and garages that range in size from 280 to 1,116 square feet of building area. The comparables have improvement assessments ranging from \$22,200 to \$41,740 or from \$22.02 or \$34.78 per square foot of living area. The subject's improvement assessment is \$45,870 or \$38.23 per square foot of living area. The comparables have land assessments ranging from \$42,450 to \$48,500 or from \$3.20 to \$3.99 per square feet of land area. The subject's land assessment is \$45,810 or \$3.70 per square foot of land area.

Comparables #1 and #2 also sold in April 2006 and December 2006 for prices of \$263,000 and \$279,000 or \$187.72 and \$192.15 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,680 was disclosed. The subject's assessment reflects an estimated market value of \$275,564 or \$229.64 per square foot of living area including land using DuPage County's 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparables. The comparables have lot sizes ranging from 14,059 to 17,776 square feet of land area. Two comparables are one and one-half story style and one comparable is a two, one and one-half and one story style dwelling. The comparables are of frame construction and were built from 1946 to 1960. The dwellings have 1,200 or 1,532 square feet of living area. Two comparables have full unfinished basements and one comparable has a slab foundation. The comparables have garages ranging in size from 280 to 1,320 square feet of building area. The comparables have improvement assessments ranging from \$41,710 to \$59,240 or from \$27.51 to \$49.37 per square foot of living area. The comparables have land assessments ranging from \$52,700 to \$53,660 or from \$2.96 to \$3.82 per square feet of land area.

The comparables sold from May 2007 to July 2009 for prices ranging from \$290,000 to \$314,000 or from \$204.96 to \$242.92 per square foot of living area including land. Based on this 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 not 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 not met this burden.

The Board finds that both parties submitted descriptions and assessment information on nine equity comparables. The comparables have land assessments ranging from \$42,450 to \$53,660 or from \$2.96 to \$3.99 per square feet of land area. The subject's land assessment is \$45,810 or \$3.70 per square foot of land area which falls within the range established by these comparables. The Board gives less weight to the board of review's comparable #3 due to its dissimilar two, one and one-half and one-story style construction when compared to the subject's one and one-half story style. The remaining comparables have improvement assessments ranging from \$22,200 to \$59,240 or \$22.02 to \$49.37 per square foot of living area. The subject's improvement assessment is \$45,870 or \$38.23 per square foot of living area which falls within the range of the comparable properties in the record. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued overvaluation as a part of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist.2000). After analyzing the market evidence submitted, the Board finds the appellant has not met this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds that both parties submitted five comparable sales for consideration. The Board gives less weight to the appellant's comparables due to their 2006 sale dates occurring over one year prior to the January 1, 2008 assessment date. The Board gives less weight to the board of review's comparable #3 due to its dissimilar two, one and one-half and one-story style construction when compared to the subject's one and one-half story style. The Board finds the remaining two comparable sales submitted by the board of review have sale dates more probative of the subject's market as of the January 1, 2008 assessment date. The comparables sold in May 2007 and July 2009 for prices of \$290,000 and \$291,500 or \$241.67 and \$242.92 per square foot

of living area including land. The subject's assessment reflects an estimated market value of \$275,564 or \$229.64 per square foot of living area including land, which falls within the range established by the most similar comparable sales in the record. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported 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

J.R.

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: December 23, 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.