



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

APPELLANT: John A. Sekowski
DOCKET NO.: 09-04594.001-R-1
PARCEL NO.: 08-19-104-013

The parties of record before the Property Tax Appeal Board are John A. Sekowski, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, in Chicago, 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: \$94,130
IMPR: \$325,150
TOTAL: \$419,280**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling containing 4,411 square feet of living area. The dwelling was built in 2005 and features include a basement which is finished, central air conditioning and a 700 square foot garage. The subject property is located in Naperville, Lisle Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties located on the same street as the subject property. The comparables are described as two-story dwellings that were built in 2005 or 2006. The comparable dwellings range in size from 4,093 to 4,948 square feet of living area. Features include finished basements, central air conditioning and garages ranging in size from 592 to 768 square feet of building area. The comparables have improvement assessments ranging from \$261,710 to \$297,020 or from \$57.83 to \$67.24 per square foot of living area. The subject's improvement assessment is \$325,150 or \$73.71 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$277,893 or \$63.00 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 \$419,280 was disclosed. The board of review presented Exhibit #1 consisting of a grid analysis reiterating the appellant's comparables and setting forth four comparables in support of the subject's assessment.

The assessor presented four comparable properties located in the same neighborhood code assigned by the assessor as the subject. The comparable dwellings¹ were built between 2004 and 2008 and range in size from 4,151 to 4,942 square feet of living area. Features include finished basements, central air conditioning and garages ranging in size from 705 to 746 square feet of building area. These properties have improvement assessments ranging from \$305,030 to \$393,520 or from \$73.31 to \$80.23 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. Giving consideration primarily to dwelling size since location and other features are similar among the nine comparables presented, the Board finds appellant's comparables #1, #2 and #5 along with board of review comparables #1 and #2 were most similar to the subject. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$58.16 to \$74.00 per square foot of living area. The subject's improvement assessment of \$73.71 per square foot of living area is within 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 equitable and a reduction in the subject's assessment is not warranted.

¹ The grid analysis presents various "codes" for the "style" of the homes and there is no key to indicate the story height related to each of these codes.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment 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

J. R.

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: November 30, 2012

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.