



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

APPELLANT: Edwin Ziarko
DOCKET NO.: 11-02079.001-R-1
PARCEL NO.: 09-16-210-018

The parties of record before the Property Tax Appeal Board are Edwin Ziarko, the appellant, 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: \$68,830
IMPR: \$89,900
TOTAL: \$158,730

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of aluminum siding and brick exterior construction containing 2,712 square feet of living area. The dwelling was constructed in 1984 and is approximately 27 years old. Features of the home include a partial unfinished basement, central air conditioning and an attached two-car garage with 525 square feet of building area. The subject property also has a detached shed with 384 square feet of building area. The property has a site with approximately 24,000 square feet and is located in Westmont, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity with respect to the improvements. The appellant submitted information on three comparable properties described as two-story dwellings of wood siding and brick exterior construction that ranged in size from 2,612 to 2,655 square feet of living area. The dwellings ranged in age from 26 to 28 years old. Each comparable is located in Westmont. Features of each comparable include a partial unfinished basement, central air

conditioning, one fireplace and an attached two-car garage with either 462 or 484 square feet of building area. In his written submission the appellant asserted the comparables were located in a different subdivision but were built by the same developer and were the same model as the subject property. Copies of photographs of the subject dwelling and the comparables depict similar styled homes. The comparables have improvement assessments ranging from \$86,180 to \$87,330 or from \$32.76 to \$33.15 per square foot of living area. The subject's improvement assessment is \$101,810 or \$37.54 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$88,870 or \$32.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$170,640 was disclosed.

In written rebuttal the board of review asserted the appellant's comparables were located in a different neighborhood than the subject and had a different building cost multiplier. The board of review also pointed out differences in the building and land assessments between the two subdivisions. The board of review also indicated that in reviewing the subject's property record card an error was discovered and the assessment on the shed should be given credit for the area with no basement resulting in a corrected building assessment of \$98,350.

In support of the assessment the board of review presented descriptions and assessment information on three comparable properties improved with part two-story and part one-story dwellings of frame construction that ranged in size from 2,594 to 2,920 square feet of living area. The dwellings were constructed in 1989 and 1990 and each is located in Westmont. Features of each comparable include a full or partial unfinished basement, one fireplace and a two-car attached garage ranging in size from 441 to 537 square feet. One comparable has central air conditioning. These properties have improvement assessments ranging from \$95,020 to \$107,940 or from \$35.40 to \$40.00 per square foot of living area.

In rebuttal the appellant provided copies of photographs for board of review comparables #2 and #3, which depict homes not quite as similar to the subject property as the appellant's comparables. The appellant also made some additional comments with respect to the property record cards of the comparables and

asserts the subject property was removed from the "mass appeal process".

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The record contains information on six comparables provided by the parties with only one comparable, board of review comparable #1, having a higher improvement assessment than the subject on a square foot basis. The comparables have varying degrees of similarity to the subject property. The appellant provided photographs of his comparables which depict homes very similar to the subject in style. The appellant also asserted these comparables were built by the same developer and were the same model as the subject. The Board gives the appellant's comparables more weight due to their physical similarities to the subject dwelling. These comparables had improvement assessments that ranged from \$32.76 to \$33.15 per square foot of living area. The subject's improvement assessment of \$37.54 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is justified.

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 21, 2014



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.