



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

APPELLANT: James Hafertepe  
DOCKET NO.: 11-02130.001-R-1  
PARCEL NO.: 01-18-105-016

The parties of record before the Property Tax Appeal Board are James Hafertepe, the appellant, by attorney Daniel R. Fusco of Rock, Fusco & Associates, LLC, 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:** \$67,810  
**IMPR.:** \$181,790  
**TOTAL:** \$249,600

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and part one-story dwelling of brick construction containing 4,621 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a four-car garage. The subject also has a 1,024 square foot stable. The property has an 87,113 square foot site and is located in Wayne, Wayne Township, DuPage County.

The appellant's appeal is based on assessment equity concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity argument, the appellant submitted information on three comparable properties located in the same neighborhood code assigned by the assessor as the subject property. Each of the comparables also is located on the same street as the subject. The comparables are described as two-story dwellings of brick, dryvit or frame exterior construction

that range in size from 3,888 to 4,421 square feet of living area. The dwellings were 17 to 22 years old. Features of the comparables include a full basement, central air conditioning, a fireplace and a garage ranging in size from 759 to 770 square feet of building area. The comparables have improvement assessments ranging from \$138,590 to \$153,320 or from \$34.68 to \$35.67 per square foot of living area. The subject's improvement assessment is \$181,790 or \$39.34 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$160,246 or \$34.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$249,600 was disclosed. The board of review submitted its Addendum to Board of Review Notes on Appeal along with Exhibit 1 consisting of a memorandum prepared by the township assessor outlining data explaining the differences in assessment between the subject and the appellant's comparables along with outlining data to support the subject's assessment.

In the memorandum, the township assessor contended that Exhibit A outlines the differences in features between the subject and the appellant's comparables such as the subject's second fireplace, exterior construction, additional plumbing fixtures, basement finish and/or stable as compared to these comparables.

In support of the subject's improvement assessment, the township assessor presented Exhibit B consisting of a grid analysis of four comparable properties improved with two-story dwellings of brick exterior construction that range in size from 4,256 to 5,636 square feet of living area. The dwellings were constructed from 1991 to 1998. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, two of which include finished area. Each home has central air conditioning, two or three fireplaces and a three-car or a four-car garage. Comparable #1 also has a 1,050 square foot stable, comparable #2 has a swimming pool, comparable #3 has a 192 square foot shed and comparable #4 has both a 160 square foot shed and a tennis court. These properties have improvement assessments ranging from \$207,830 to \$274,030 or from \$46.31 to \$50.49 per square foot of living area.

Exhibit C consists of suggested comparable sales gathered by the assessor. Since the subject's appeal is based upon lack of assessment uniformity, the sales data is irrelevant and will not

be discussed further in this decision. Likewise, Exhibit D analyzes the assessments to sales and is not relevant to the this appeal.

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 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 not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 along with board of review comparable #2 due to differences in dwelling size between these homes and the subject dwelling. The Board finds the appellant's comparable #1 and the board of review's comparables #1, #3 and #4 are the most similar comparables to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$153,320 to \$251,700 or from \$34.68 to \$50.49 per square foot of living area. The subject's improvement assessment of \$181,790 or \$39.34 per square foot of living area falls within the range established by the best comparables in this record. Considering the subject's additional feature of a stable which is not enjoyed by appellant's comparable #1, the subject's improvement assessment appears to be well-supported on this record.

In conclusion, the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the

Docket No: 11-02130.001-R-1

subject's improvement assessment was inequitable and a reduction in the subject's assessment is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: February 21, 2014

*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.