



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

APPELLANT: Andrzej Zelek
DOCKET NO.: 11-02192.001-R-1
PARCEL NO.: 10-11-201-008

The parties of record before the Property Tax Appeal Board are Andrzej Zelek, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$29,900
IMPR.: \$272,720
TOTAL: \$302,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story, part one-story and part three-story dwelling of brick exterior construction containing 5,347 square feet of living area. The dwelling was constructed in 2003. Features of the home include a fireplace and a 900 square foot garage. The property has an approximately 14,874 square foot site and is located in Burr Ridge, Downers Grove 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 inequity argument, the appellant submitted limited information on three comparable properties located in the same ATD neighborhood code assigned by the assessor as the subject property. The comparables are described as either 1.5-story or two-story dwellings of frame or frame and masonry construction that range in size from 2,072 to 2,606 square feet of living area. The dwellings were constructed from 1965 to 1982.

Features of the comparables include a full basement and a garage ranging in size from 440 to 630 square feet of building area. The comparables have improvement assessments ranging from \$78,880 to \$122,400 or from \$37.06 to \$48.35 per square foot of living area. The subject's improvement assessment is \$272,720 or \$51.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$235,963 or \$44.13 per square foot of living area which reflects the average of the three comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$302,620 was disclosed. The board of review presented a memorandum addressing the evidence presented by both parties. It was noted in the memorandum that the subject dwelling is the "largest house in the neighborhood." As to the appellant's suggested comparables, the board of review noted that the homes were at least 34 years older than the subject with "significantly inferior quality construction class." Next, the memorandum outlined the assessment differences on a percentage basis between the various quality grades that were assigned by the assessor and the assessed values assigned to various amenities of a bathroom, ½ bath, fixture, deck, patio and greenhouse among others.

In support of the subject's assessment, the board of review presented a spreadsheet with limited descriptions and assessment information on three comparable properties located in the ATD neighborhood code assigned by the assessor. The comparables are improved with two-story dwellings of frame or masonry construction that range in size from 2,948 to 3,986 square feet of living area. The dwellings were constructed from 2001 to 2008. Features of the comparables include a full unfinished basement, one or two fireplaces and a garage ranging in size from 606 to 912 square feet of building area. These properties have improvement assessments ranging from \$166,860 to \$254,350 or from \$57 to \$64 per square foot of living area, rounded. 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. Neither party presented comparables that were particularly similar to the subject in dwelling size. Moreover, the appellant's comparables differed significantly in age from the subject dwelling. Due to these differences, the Board has given most weight to the comparables presented by the board of review comparables finding these properties were most similar to the subject in size and were otherwise somewhat similar in style and age. Due to their similarities to the subject, these comparables presented by the board of review received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$166,860 to \$254,350 or from \$57 to \$64 per square foot of living area, rounded. The subject's improvement assessment of \$272,720 or \$51.00 per square foot of living area falls below the range established by the best comparables in this record which appears justified giving due consideration to the subject's substantially larger dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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.