



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

APPELLANT: Chestinne Nowak
DOCKET NO.: 11-03445.001-R-1
PARCEL NO.: 10-01-105-003

The parties of record before the Property Tax Appeal Board are Chestinne Nowak, the appellant, by attorney Julia Mezher of Mar Cal Law, P.C., 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: \$ 77,880
IMPR.: \$ 90,530
TOTAL: \$ 168,410

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story and part one-story dwelling of frame construction with 2,741 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial unfinished basement, one fireplace

and 506 square foot garage. The property is located in Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant challenged the subject's improvement assessment. In support of the inequity argument, the appellant submitted information on three equity comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$61,340 to \$99,350 or from \$18.40 to \$31.72 per square of living area. The appellant presented no witnesses. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Under questioning from the board of review, counsel indicated prior legal counsel prepared the evidence on behalf of the taxpayer.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,410. The subject has an improvement assessment of \$90,530 or \$33.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment comparables located in the subject's subdivision. The evidence was prepared by Joni Gaddis, Chief Deputy Assessor for Downers Grove Township and Chris White, Deputy Assessor for Downers Grove Township. Both Gaddis and White were present at the hearing. Gaddis and White were qualified as expert witnesses and provided testimony in connection with the evidence prepared.

The comparables submitted on behalf of the board of review had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$93,220 to \$105,900 or from \$34.02 to \$38.61 per square of living area. Gaddis and White discussed adjustments to the comparables for differences to the subject, which were based on the individual components of the cost approach to value used to calculate the original assessments for the subject and comparables.

With respect to the comparables submitted by the appellant, White testified comparables #1 had a partial assessment due to fire damage and comparable #2 is a different style dwelling having more one-story square footage than the subject.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 and #2 submitted by the appellant. Comparable #1 received a pro-rated reduced improvement assessment due fire damage sustained (35 ILCS 200/9-160) and its dwelling is considerably larger than the subject. Comparable #2 is of a dissimilar design when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, size and features. They have improvement assessments ranging from \$93,220 to \$105,900 or from \$31.72 to \$38.61 per square of living area. The subject has an improvement assessment of \$90,530 or \$33.02 per square foot of living area. The subject's overall improvement assessment is lower than all five of the most similar comparables, but falls within the range established on a per square foot basis. After considering adjustment to the comparables for differences to the subject, the Board finds no reduction or increase in the subject's improvement assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

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: August 22, 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.