



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

APPELLANT: Victor Mikenas
DOCKET NO.: 11-03448.001-R-1
PARCEL NO.: 09-15-106-005

The parties of record before the Property Tax Appeal Board are Victor Mikenas, the appellant, 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: \$80,220
IMPR.: \$66,280
TOTAL: \$146,500

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 one-story dwelling of brick construction with 1,238 square feet of living area. The dwelling was constructed in 1957. Features of the home include a full unfinished basement, central air conditioning, an in-ground swimming pool and a detached two-car garage of 528 square feet of building area. The property has a 40,260 square foot

site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of these arguments the appellant submitted information on four equity comparables, two of which the appellant contends address the improvement assessment issue and two of which the appellant contends address the land assessment issue. In a letter, the appellant noted that there is access to the pool only two to three months of the year; most of the subject parcel is heavily wooded, undeveloped; and the subject is on a well and septic system.

Appellant's comparables #3 and #4 consist of 4.78-acres and 92,944 square feet of land area respectively. These properties have land assessments of \$89,590 and \$73,480 or \$0.43 and \$0.79 per square foot of land area.

The appellant contended that comparables #1 and #2 with improvement assessments of \$58,710 and \$60,940 or \$45.30 and \$38.42 per square foot of living area establish that the subject's improvement assessment of \$66,280 or \$53.54 per square foot of living area is inequitable.

Also as part of the brief, the appellant complained of a 29.2% increase in the subject's 2011 assessment from the prior year.

Based on the foregoing evidence and argument, the appellant seeks a total assessment of \$116,000 or reflecting \$60,435 or \$1.50 per square foot of land area and \$55,565 or \$44.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,500. The subject property has a land assessment of \$80,220 or \$506 per adjusted front foot of land area and an improvement assessment of \$66,280 or \$54 per square foot of living area, rounded.

As to the subject's improvement assessment the board of review reported that without the subject's in-ground swimming pool, the subject would have an improvement assessment of \$48 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted information on three improved equity

comparables. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The appellant's argument concerning the increase in the subject's assessment from 2010 to 2011 by a purported 29.2% has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative equity or market data. The Board finds the appellant submitted only equity information, but provided no credible comparable sales or a credible appraisal to challenge the correctness of the subject's assessment on market value grounds. Furthermore, the Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellant's argument no weight.

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). 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 a reduction in the subject's assessment is not warranted. Based upon the appellant's brief, the appellant did not submit three equity comparables for the improvement

inequity argument. Similarly, the appellant did not provide three comparables for the land inequity argument that was raised. Moreover, the appellant's comparables #3 and #4 had little similarity to the subject parcel.

The Board finds the best evidence of assessment improvement equity to be appellant's comparables #1 and #2 along with board of review comparables #1 and #3 as these dwellings are most similar to the subject in design, exterior construction, age, dwelling size and/or basement foundation. These comparables had improvement assessments that ranged from \$38 to \$53 per square foot of living area, rounded. The subject's improvement assessment of \$54 per square foot of living area, rounded, falls above the range established by the best comparables in this record, but there is no indication in the record that the comparables feature an in-ground swimming pool like the subject property.

The Board finds the best evidence of land assessment equity to the appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #3, each of which reflects the land assessment basis of \$506 or \$507 per adjusted front foot for parcels in the subject's immediate area which range in size from 8,404 to 20,273 square feet of land area. The Board finds that the appellant's comparables #3 and #4 containing 4.7-acres and 92,944 square feet of land area, respectively, are dissimilar to the subject property in land area and thus not suitable comparables to the subject parcel of 40,260 square feet of land area.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement were inequitably assessed 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: September 19, 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.