



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

APPELLANT: Paul Marushka
DOCKET NO.: 11-03575.001-R-1
PARCEL NO.: 09-02-413-013

The parties of record before the Property Tax Appeal Board are Paul Marushka, the appellant, by attorney LeRoy R. Hansen in Willowbrook, 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: \$138,300
IMPR: \$382,480
TOTAL: \$520,780

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 one-story and part two-story dwelling of brick construction with 4,409 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement with finished area, central air conditioning, four fireplaces and an attached three-car garage.

The property has an approximately 14,500 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a spreadsheet with information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparable data also included adjustments for plumbing fixtures, basement, fireplace, garage, deck, open porch, enclosed porch and/or patio as differences between the subject and the comparable properties. Based on this analysis in the spreadsheet, the appellant concluded that comparables #5 and #6 were "most similar" and comparables #2 and #6 had the "least adjustments."¹ In section 2c of the Residential Appeal petition, the appellant through counsel requested an improvement assessment of \$380,000 or \$86.19 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 \$552,830. The subject property has an improvement assessment of \$414,530 or \$94.02 per square foot of living area.

In a memorandum, the board of review outlined the differences in class/exterior, fireplace, bath, half bath, fixtures, enclosed porch, open porch, deck, patio and/or finished basement. Based on this data, the memorandum contended that the comparables presented by both parties have adjusted assessments ranging from \$88 to \$98 per square foot of living area, rounded, with an "average" of \$94 per square foot and a median of \$93.50 per square foot.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for

¹ On the spreadsheet, the "rounded" improvement assessment for the subject should be \$375,000 according to the data.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of twelve comparable properties located in close proximity to the subject property to support their respective positions before the Property Tax Appeal Board. Besides differences in age and dwelling size, the primary distinguishing feature between the subjects and several of the comparables is the lack of any basement finish. For this reason, the Board has given less weight to appellant's comparables #1, #3 and #4 along with board of review comparables #1, #3, #5 and #6 as each of these homes have unfinished basements whereas the subject is reported as having a 75% finished basement.

Thus, the Board finds the best evidence of assessment equity to be appellant's comparables #2, #5 and #6 and board of review comparables #2 and #4. These five comparables had improvement assessments that ranged from \$367,210 to \$393,590 or from \$83.50 to \$89.73 per square foot of living area. The subject's improvement assessment of \$414,530 or \$94.02 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis. While the subject has more fireplaces than several of these otherwise most similar comparable homes, the Board finds that giving due consideration to these various differences the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.

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: October 24, 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.