



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

APPELLANT: Grigor Sterijevski  
DOCKET NO.: 11-03580.001-R-1  
PARCEL NO.: 10-01-307-010

The parties of record before the Property Tax Appeal Board are Grigor Sterijevski, 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:** \$ 81,010  
**IMPR.:** \$ 112,620  
**TOTAL:** \$ 193,630

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 brick construction with 4,685 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial unfinished basement, central air

conditioning, one fireplace and 780 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 both the subject's land and improvement assessments. 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 \$94,340 to \$118,420 or from \$17.08 to \$24.21 per square of living area. The comparables have land assessments ranging from \$74,890 to \$95,640. The appellant testified comparable #1 has a pool and comparable #2 has a walkout basement and five fireplaces, superior to the subject. The appellant argued the subject's property tax bill is equal or higher than the superior properties. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,630. The subject has an improvement assessment of \$112,620 or \$24.04 per square foot of living area. The subject property has a land assessment of \$80,010.

In support of its contention of the correct assessment, the board of review submitted information on four assessment comparables. The evidence was prepared by Joni Gaddis, Chief Deputy Assessor for Downers Grove Township. Gaddis was qualified as an expert witness. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$121,810 to \$146,060 or from \$29.97 to \$31.61 per square of living area. Gaddis testified land in the subject's neighborhood is assessed on a front foot basis at \$686 per front foot. The comparables have land assessments ranging from \$75,190 to \$93,590 or from \$683.55 to \$688.16 per front foot of land area. The subject has a land assessment of \$81,010 or \$686.53 per front foot of land area.

With respect to the comparables submitted by the appellant, Gaddis testified comparables #2 and #3 have fewer bathrooms than the subject. Gaddis testified the appellant used an incorrect dwelling size for comparable #3. The board of review submitted the property record card for appellant's comparable #3 depicting a dwelling size of 3,757 square feet of living area. Property

record cards also show comparables #2 and #3 have unfinished basements.

### 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 board of review and appellant's comparable #3 due to their smaller dwelling size when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, size and features. They have improvement assessments ranging from \$94,340 to \$146,060 or from \$20.59 to \$30.61 per square of living area. The subject has an improvement assessment of \$112,620 or \$24.04 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the evidence and un-refuted testimony shows land in the subject assessment neighborhood are assessed on a front foot basis using an appropriate depth factor. The comparables submitted by both parties contain from 109 to 139 front feet of land area and have land assessments ranging from \$75,190 to \$95,640 or from \$646.05 to \$688.16 per front foot of land area. The subject property has a land assessment of \$81,010 or \$686.53 per front foot of land area, which fall with the range established by both parties land comparables. Based on this analysis, the Board finds the subject's land assessment is justified. Therefore, no reduction in the subject's land assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property 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.