



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

APPELLANT: James Andjelic
DOCKET NO.: 11-03873.001-R-1
PARCEL NO.: 09-22-103-024

The parties of record before the Property Tax Appeal Board are James Andjelic, the appellant, by attorney Terrence J. Benshoof in Glen Ellyn, 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: \$62,940
IMPR: \$184,340
TOTAL: \$247,280**

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 3,448 square feet of living area. The home was constructed in 2002. Features of the home include a full unfinished basement, central air

conditioning, two fireplaces, a 552 square foot porch, an 800 square foot garage and a 476 square foot barn or stable. The property is located in Westmont, Downers Grove Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted information on four suggested equity comparables that have improvement assessments ranging from \$48.53 to \$49.72 per square foot of living area.

Counsel for the appellant, Terrence Benshoof, argued that the subject's additional barn and porch are not living area and would not increase the subject's desirability significantly.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$168,814 or \$48.96 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 \$247,280. The subject property has an improvement assessment of \$184,340 or \$53.46 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables. The comparables have improvement assessments ranging from \$52.88 to \$54.95 per square foot of living area.

The board of review's witness, Chief Deputy Assessor for Downers Grove Township Joni Gaddis, testified that the board of review's comparables #2 and #3 have finished basement area, which the subject lacks. In addition, Gaddis testified that, if the appellant's comparables were adjusted for the subject's additional features, the comparables adjusted building assessed values would be \$53 and \$54 per square foot of living area, rounded.

During cross-examination, Gaddis testified that even though the subject's dwelling size is not increased by the additional amenities of the subject's barn and porch, the subject's building price per square foot is adjusted upward due to these additional amenities. Gaddis further testified that the subject also has two fireplaces and a larger garage than most of the comparables submitted by the parties.

Based on this evidence, the board of review requested confirmation of the subject's improvement 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 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 Board finds the parties submitted a total of six comparables for the Board's consideration. The Board gave less weight to the board of review's comparables #2 and #3 due to their finished basement area, which the subject lacks. The Board finds the remaining four comparables are most similar to the subject in location, age, size and/or features. These comparables have improvement assessments ranging from \$48.53 to \$54.62 per square foot of living area. The subject's improvement assessment of \$53.46 per square foot of living area is within this range and appears justified considering its additional features not present in the comparables. After considering adjustments to the comparables, for differences when compared to the subject, such as the subject's additional barn and porch, the Board finds the subject's improvement assessment is equitable and no reduction is warranted. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction 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.



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: September 19, 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.