



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

APPELLANT: Jack Gaworski
DOCKET NO.: 11-03880.001-R-1
PARCEL NO.: 09-22-200-002

The parties of record before the Property Tax Appeal Board are Jack Gaworski, 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: \$86,340
IMPR.: \$0
TOTAL: \$86,340

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 vacant parcel of 18,750 square feet of land area. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted

information on four equity comparables consisting of vacant parcels located within eight blocks of the subject property. Three of the comparables are identified as having the same neighborhood code assigned by the assessor as the subject property. The parcels range in size from 24,120 to 55,130 square feet of land area and have land assessments ranging from \$60,050 to \$114,180 or from \$1.59 to \$2.75 per square foot of land area. The subject has a land assessment of \$86,340 or \$4.60 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment of \$47,487 or \$2.53 per square foot land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,340. The subject property has a land assessment of \$86,340 or \$626 per adjusted front foot of land area. As to the appellant's comparables, the board of review reported that the three comparables in the same neighborhood code as the subject property had land assessments of either \$626 or \$688 per adjusted front foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three additional equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels range in size from 12,937 to 14,255 square feet of land area and have land assessments ranging from \$51,620 to \$63,060 or \$625 or \$626 per adjusted front foot of land area.

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 a reduction in the subject's assessment is not warranted.

Evidence disclosed lots in the subject's assessment neighborhood are valued on a front foot basis with an applicable depth factor. The appellant's three comparables in the same neighborhood code, #1, #3 and #4, have from 96 to 183 adjusted front feet and have land assessments ranging from \$60,050 to \$114,180 or \$626 and \$688 per front foot of land area. The board of review's three comparable properties with the same neighborhood code have from 83 to 101 adjusted front feet and have land assessments ranging from \$51,620 to \$63,060 or from \$625 to \$626 per front foot of land area. The subject property has a land assessment of \$86,340 or \$626 per front foot of land area.

The Board finds the un-refuted evidence indicates lots in the subject's assessment neighborhood are valued on a front foot basis. The Board placed diminished weight on the appellant's per-square-foot assessment analysis as this is not the assessment methodology applied to the subject's land assessment and in the applicable neighborhood.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with the board of review's comparables. These six comparables range in size from 12,937 to 45,786 square feet of land area and from 83 to 183 adjusted front feet with land assessments ranging from \$625 to \$688 per adjusted front foot. The subject's land assessment of \$626 per adjusted front foot of land area falls within the range established by the best comparables in this record. 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 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: November 21, 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.