



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

APPELLANT: Raymond Otocky  
DOCKET NO.: 12-03754.001-R-1  
PARCEL NO.: 09-31-302-003

The parties of record before the Property Tax Appeal Board are Raymond Otocky, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. in Chicago; 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:** \$42,240  
**IMPR:** \$74,620  
**TOTAL:** \$116,860

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 2012 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 is improved with a bi-level dwelling of frame and brick construction with 1,601 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage.

The property has a 10,000 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with part two-story and part one-story dwellings that ranged in size from 1,878 to 2,084 square feet of living area. The comparables were constructed from 1986 to 1988. Each comparable had a basement, one comparable had central air conditioning, three comparables each had one fireplace and each had a garage ranging in size from 441 to 501 square feet of building area. These properties had improvement assessments ranging from \$68,160 to \$74,440 or from \$35.72 to \$36.71 per square foot of living area. Counsel indicated the comparables were selected based on proximity to the subject property, age and square footage. The appellant requested the subject's improvement assessment be reduced to \$57,507.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,860. The subject property has an improvement assessment of \$74,620 or \$46.61 per square foot of living area.

Appearing on behalf of the board of review was board member Charles Van Slyke and Chief Deputy Assessor of Downers Grove Township, Joni Gaddis. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Ms. Gaddis testified the subject property and each comparable was improved with a bi-level dwelling. The comparables ranged in size from 1,405 to 1,642 square feet of living area and were constructed from 1979 to 1987 with one comparable having an addition in 2007. Each comparable had a lower level that was partially finished, three comparables had central air conditioning, each comparable had one fireplace and each comparable had a garage ranging in size from 469 to 550 square feet of building area. These properties had improvement assessments that ranged from \$66,420 to \$76,740 or from \$45.78 to \$47.27 per square foot of living 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.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject dwelling in style and size. The comparables provided by the board of review were also similar to the subject in features. These properties had improvement assessments that ranged from \$45.78 to \$47.27 per square foot of living area. The subject's improvement assessment of \$46.61 per square foot of living 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.



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: November 21, 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.