



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

APPELLANT: George Vessol  
DOCKET NO.: 13-04059.001-R-1  
PARCEL NO.: 09-24-307-009

The parties of record before the Property Tax Appeal Board are George Vessol, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$106,860  
**IMPR.:** \$224,280  
**TOTAL:** \$331,140

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 2013 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 brick and frame dwelling that has 4,723 square feet of living area. The dwelling was constructed in 2004. Features include a unfinished basement, central air conditioning, two fireplaces and a 973 square foot attached garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted two suggested assessment comparables. The appellant's counsel partially completed Section V (comparative grid analysis) of the appeal

petition.<sup>1</sup> In the grid analysis, the appellant's counsel provided the comparables' parcel number, address, exterior construction and number of bathrooms. The appellant did not provide the comparables' proximate location, design, dwelling size, foundation type, central air conditioning, fireplaces, garage area or assessment amounts for comparison to the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$331,140. The subject property had an improvement assessment of \$224,280 or \$47.49 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four comparables that are located in the subject's assessment neighborhood. The comparables are improved with part two-story and part one-story brick dwellings that were built in 1999. The dwellings range in size from 4,301 to 4,470 square feet of living area. Features include unfinished basements, central air conditioning, one or two fireplaces and garages that contain from 789 to 848 square feet of building area. The comparables had improvement assessments ranging from \$205,200 to \$208,790 or from \$46.71 to \$47.71 per square foot of living area.

The board of review also completed a comparative grid analysis of the two comparables submitted by the appellant. The comparables are improved with part two-story and part one-story brick and frame dwellings that were built in 1998. The dwellings contain 3,642 and 4,799 square feet of living area, respectively. Features include unfinished basements, central air conditioning, one fireplace and garages that contain from 630 and 760 square feet of building area, respectively. The comparables had improvement assessments of \$169,790 and \$201,120 or \$41.91 and \$46.62 per square foot of living area. 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). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains five assessment comparables for the Board's consideration. The Board gave less weight to comparable #2 submitted by the appellant due to its smaller dwelling size when compared to the subject. The Board finds the remaining four comparables were more similar when compared to the subject in location, design, size, age and features. These comparables had improvement assessments ranging from \$201,120 to \$208,790 or from \$41.91 to \$47.71 per square foot of living area. The subject property had an improvement assessment of \$224,280 or

---

<sup>1</sup> By letter dated July 31, 2014, the appellant was ordered to fully complete Section V of the appeal petition. The appellant did not comply with the Board's order.

\$47.49 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record on a per square foot basis. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

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: \_\_\_\_\_

**CERTIFICATION**

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: June 24, 2016



\_\_\_\_\_  
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.