



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

APPELLANT: Henry Pietras  
DOCKET NO.: 13-04121.001-R-1  
PARCEL NO.: 04-13-403-018

The parties of record before the Property Tax Appeal Board are Henry Pietras, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, 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 A Reduction 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:** \$ 25,090  
**IMPR.:** \$ 91,290  
**TOTAL:** \$116,380

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 two-story dwelling of brick and frame exterior construction that has 2,850 square feet of living area. The dwelling was constructed in 2005. Features include an unfinished basement and a 711 square foot attached garage. The subject property is located in Winfield Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information for three assessment comparables located in close proximity to the subject. The comparables consist of two-story dwellings of brick and frame exterior construction that were built in 2002 or 2003. The comparables have unfinished basements and attached garages that contain 420 square feet of building area. The dwellings contain 3,035 square feet of living area and have improvement assessments of \$87,500 or \$97,210 or \$28.83 and \$32.03 per square foot

of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$122,350. The subject property has an improvement assessment of \$97,260 or \$34.13 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of three assessment comparables located in close proximity to the subject. The comparables are improved with two-story dwellings of brick and frame exterior construction that were built from 2003 to 2007. The comparables have unfinished basements and attached garages that contain 420 or 660 square feet of building area. The dwellings range in size from 2,484 to 3,035 square feet of living area and have improvement assessments ranging from \$83,190 to \$108,780 or from \$32.03 to \$43.79 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the board of review due to their smaller dwelling size when compared to the subject. The Board finds the four remaining comparables submitted by the parties were most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments of \$87,500 or \$97,210 or \$28.83 and \$32.03 per square foot of living area. The subject property has an improvement assessment of \$97,260 or \$34.13 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's 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



Acting 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: September 23, 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.