



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

APPELLANT: Thomas Perona  
DOCKET NO.: 15-05016.001-R-1  
PARCEL NO.: 05-10-312-010

The parties of record before the Property Tax Appeal Board are Thomas Perona, the appellant; 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:** \$23,630  
**IMPR.:** \$82,290  
**TOTAL:** \$105,920

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 2015 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 one-story, ranch-style dwelling of masonry construction with 1,662 square feet of living area. The dwelling was constructed in 1957. Features of the home include a 1,247 square foot basement that is finished, central air conditioning, a fireplace and a two-car garage. The property has a 9,833 square foot site and is located in Wheaton, Milton Township, DuPage County.<sup>1</sup>

When the appellant completed Section 2d of the residential appeal form, the appellant indicated that assessment inequity was the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with ranch, two-story, and split-level dwellings of masonry or frame and masonry construction. The dwellings were constructed in 1956 or

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<sup>1</sup> The appellant claims the subject property has a 9,842 square foot site but submitted no evidence in support of this claim.

1957. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,144 to 2,782 square feet of living area and have improvement assessments ranging from \$48,890 to \$110,120 or from \$39.58 to \$46.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$111,210. The subject property has an improvement assessment of \$87,580 or \$52.70 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on five equity comparables with the same assigned neighborhood code as the subject. The comparables are improved with ranch-style dwellings of masonry or frame exterior construction. The dwellings were constructed from 1953 to 1977. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,344 to 1,613 square feet of living area and have improvement assessments ranging from \$70,990 to \$82,260 or from \$49.51 to \$53.79 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). 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 parties presented assessment data on a total of nine suggested comparables. The Board finds the appellant's comparables #1 and #4 differed significantly from the subject in design and comparables #1, #2 and #4 differed in living area. As a result, these three comparables received reduced weight in the Board's analysis. The Board finds board of review comparables #1 and #3 were considerably newer than the subject and comparable #5 had significantly less living area than the subject. As a result, these three comparables also received reduced weight. The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparables #2 and #4. The Board finds these comparables were very similar to the subject in location, design, age, living area and foundation type. These comparables had improvement assessments that ranged from \$43.37 to \$50.55 per square foot of living area. The subject's improvement assessment of \$52.70 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 was able to demonstrate that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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



Acting 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: June 23, 2017



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.