



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

APPELLANT: Pat Gerace  
DOCKET NO.: 15-05152.001-R-1  
PARCEL NO.: 06-13-128-013

The parties of record before the Property Tax Appeal Board are Pat Gerace, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:** \$60,390  
**IMPR.:** \$28,100  
**TOTAL:** \$88,490

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 dwelling of brick exterior construction with 894 square feet of living area. The dwelling was constructed in 1953. Features of the home include a full unfinished basement and a two-car garage. The property has a 10,350 square foot site and is located in Elmhurst, York Township, DuPage County.

Andrew Dziuk appeared before the Property Tax Appeal Board on behalf of the appellant contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings of brick exterior construction and were built from 1953 to 1958. Features include a full basement and a two-car garage ranging in size from 440 to 528 square feet of building area. The dwellings range

in size from 1,165 to 1,306 square feet of living area and have improvement assessments that range from \$33,100 to \$36,070 or from \$27.62 to \$28.42 per square foot of living area.

The appellant's attorney requested that the assessment be reduced to \$85,549.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,490. The subject property has an improvement assessment of \$28,100 or \$31.43 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolonta and alternate member Matthew Rasche. Bonavolonta called York Township Deputy Assessor Julie Patterson as a witness.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables prepared by Patterson. The comparables are located in the same neighborhood code as the subject property. Patterson testified that the comparables are improved with one-story dwellings of brick, masonry or stone exterior construction and were built from 1951 to 1955. Features include a full basement and garages ranging from a one-car to a three-car. Three comparables have central air conditioning and one comparable has one fireplace. The dwellings range in size from 910 to 1,201 square feet of living area and have improvement assessments that range from \$28,870 to \$40,020 or from \$31.73 to \$33.92 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2. These comparables are considerably larger in dwelling size when compared to the subject. The Board gave less weight to the board of review comparables #3, #4 and #5. These comparables have central air conditioning when compared to the subject's lack of central air conditioning. The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 along with the board of review comparables #1 and #2. These comparables have varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$28,870 to \$30,870 or from \$28.31 to \$33.85 per square foot of living area. The subject's improvement assessment of \$28,100 or \$31.43 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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



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: July 21, 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.