



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

APPELLANT: Pat Gerace  
DOCKET NO.: 15-05153.001-R-1  
PARCEL NO.: 06-13-110-022

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 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:** \$54,410  
**IMPR.:** \$71,290  
**TOTAL:** \$125,700

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 1.5-story dwelling of frame and brick exterior construction with 2,097 square feet of living area. The dwelling was constructed in 1954. Features of the home include an unfinished basement, central air conditioning and a two-car garage. The property has a 7,260 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 three equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of frame and brick exterior construction and were built from 1941 to 1958. Features include a basement and a two-car garage. One comparable has a fireplace. The dwellings range in size from 1,388

to 1,941 square feet of living area and have improvement assessments that range from \$34,160 to \$64,190 or from \$23.64 to \$33.07 per square foot of living area.

The appellant's attorney requested that the assessment be reduced to \$111,832.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,190. The subject property has an improvement assessment of \$73,780 or \$35.18 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 Judy Woldman as a witness.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables prepared by Woldman. The comparables are located in the same neighborhood code as the subject property. Woldman testified that the comparables are improved with 1.5-story dwellings of frame or brick exterior construction and were built from 1947 to 1953. Features include a basement with four comparables having finished area, central air conditioning and a one-car or two-car garage. Five comparables have one or two fireplaces. The dwellings range in size from 2,008 to 2,351 square feet of living area and have improvement assessments that range from \$69,780 to \$89,170 or from \$33.80 to \$37.93 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 evidence supports a reduction in the subject's assessment is warranted.

The parties submitted 10 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables. Appellant's comparable #1 is older in age and a smaller dwelling size, appellant's comparable #2 is smaller in dwelling size and all three comparables do not have central air conditioning when compared to the subject. The Board gave less weight to the board of review comparables # 2, #4, #5 and #6 due to these comparables having a finished basement not like the subject's unfinished basement. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3. These two comparables have varying degrees of similarity when compared to the subject. These comparables had improvement assessments of \$77,340 and \$69,780 or \$33.80 or \$34.75 per square foot of living area, respectively. The subject's improvement assessment of \$73,780 or \$35.18 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds 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



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.