



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

APPELLANT: Jose Mazariegos
DOCKET NO.: 15-05385.001-R-1
PARCEL NO.: 09-15-225-001

The parties of record before the Property Tax Appeal Board are Jose Mazariegos, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$49,810
IMPR.: \$181,590
TOTAL: \$231,400

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 is improved with a part two-story and part one-story single family dwelling of brick exterior construction with 3,597 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 675 square feet of building area. The property is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with part two-story and part one-story dwellings of frame exterior construction that ranged in size from 3,385 to 3,852 square feet of living area. Each home was constructed in 2004. Each comparable has a full basement with one being partially finished, central air conditioning, one fireplace and a garage ranging in size from 520 to 607 square feet of

building area. Each comparable had the same neighborhood code as the subject property. These properties had improvement assessments ranging from \$154,320 to \$169,550 or from \$44.02 to \$48.27 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$165,966.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,400. The subject property has an improvement assessment of \$181,590 or \$50.48 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with part two-story and part one-story dwellings of brick construction that ranged in size from 3,328 to 3,565 square feet of living area. The dwellings were constructed from 1998 to 2005. Each comparable had a full basement, four comparables had central air conditioning and each comparable had a garage ranging in size from 560 to 732 square feet of building area. Each comparable had the same neighborhood code as the subject property. Their improvement assessments ranged from \$169,660 to \$186,430 or from \$50.78 to \$52.29 per square foot of living area.

In rebuttal the appellant pointed out differences in locations of the comparables used by the parties with reference to the subject property. The appellant asserted each of his comparables was located along the same street and within the same block as the subject property.

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 comparables to support their respective positions. The comparables were generally similar to the subject in location, style, age and features. The Board finds, however, the comparables presented by the board of review were most similar to the subject property in exterior brick construction and are to be given more weight. The comparables provided by the board of review had improvement assessments ranging from \$50.78 to \$52.29 per square foot of living area. The subject's improvement assessment of \$50.48 per square foot of living area falls below 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.

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



Acting 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: _____

May 19, 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.