



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

APPELLANT: James & Georgia Verros
DOCKET NO.: 15-05433.001-R-1
PARCEL NO.: 06-34-105-005

The parties of record before the Property Tax Appeal Board are James & Georgia Verros, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$137,190
IMPR.: \$203,690
TOTAL: \$340,880

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story and part two-story single family dwelling of brick, masonry or stone construction with 3,706 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car garage with 828 square feet of building area. The property has a 23,417 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables described as being improved with three two-story dwellings and one part one-story and part two-story dwelling of brick, masonry or stone construction that ranged in size from 4,816 to 5,569 square feet of living area. The appellants indicated each comparable had a

basement but provided no other descriptive data about the homes. These properties had improvement assessments that ranged from \$236,840 to \$262,620 or from \$47.15 to \$49.88 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$181,482.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$340,880. The subject property has an improvement assessment of \$203,690 or \$54.96 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a narrative statement from Ronald Pajda, Deputy Assessor, and information on five equity comparables.

Pajda explained how assessments were developed in the township through a Computer Assisted Mass Appraisal system which uses a hybrid approach that combines elements of the market and cost approaches to value. He explained that the valuation methodology begins with the application of an appropriate rate code based on the subject's style and age group within each neighborhood. In the narrative Pajda indicated that in the subject's neighborhood the rate code for a 1 & 2-story dwelling is 1.8 while the rate code for a 2-story home is 1.7. The deputy assessor attached the worksheets associated the comparables submitted by both parties disclosing the application of the different rate codes for the different style of homes.

In support of the assessment the board of review provided five comparables identified by the township assessor's office improved with part 1-story and part 2-story dwellings that ranged in size from 3,457 to 3,827 square feet of living area. The dwellings were constructed from 1985 to 1989. Each comparable has an unfinished basement, central air conditioning, one to three fireplaces and three-car garage ranging in size from 687 to 875 square feet of building area. These properties had improvement assessments ranging from \$202,150 to \$223,790 or from \$57.65 to \$58.48 per square foot of living area.

The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables were most similar to the subject property in style and size. These comparables had improvement assessments that ranged from \$202,150 to \$223,790 or from \$57.65 to \$58.48 per square foot of living area. The subject's improvement assessment of \$203,690 or \$54.96 per square foot of living area falls below the range established by the best comparables in this record on a square foot basis. Less weight was given the

comparables provided by the appellants based on differences from the subject in style and/or size. 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.