



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

APPELLANT: Tobias Zerr
DOCKET NO.: 15-05922.001-R-1
PARCEL NO.: 05-14-204-029

The parties of record before the Property Tax Appeal Board are Tobias Zerr, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C., 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: \$ 28,820
IMPR.: \$154,290
TOTAL: \$183,110

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 and one-half story dwelling¹ of frame construction that has 2,955 square feet of living area. The dwelling was built in 1923. Features include a partial finished basement, central air conditioning, two fireplaces and a 652 square foot garage. The subject property is located in Milton Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located in the same neighborhood code as the subject. The comparables consist of one and one-half or two-story dwellings of frame construction that were built from 1916 to 1948. The comparables have

¹ Based on the photographic evidence contained in the record, the Board finds the appellant incorrectly described the subject property as a two-story dwelling.

unfinished basements, one comparable has central air conditioning, each comparable has one fireplace, and each comparable has a one-car or two-car garage. The dwellings range in size from 1,728 to 3,013 square feet of living area. The comparables have improvement assessments ranging from \$65,080 to \$115,110 or from \$33.60 to \$46.49 per square foot of living area. Appellant's counsel calculated the comparables have an average improvement assessment of \$42.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$120,711.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$183,110. The subject property has an improvement assessment of \$154,290 or \$52.21 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of six assessment comparables. The evidence was prepared by the Milton Township Assessor. The comparables are located in the same neighborhood code as the subject. The comparables consist of one and one-half dwellings of frame, masonry or frame and masonry exterior construction that were built from 1923 to 1940. Four comparables have partial finished basements and two comparables have unfinished basements. Other features include central air conditioning, one or two fireplaces and two-car garages. The dwellings range in size from 2,737 to 3,298 square feet of living area. The comparables have improvement assessments ranging from \$162,460 to \$218,180 or from \$53.35 to \$72.44 per square foot of living area.

The township assessor argued appellant's comparable #1 was in "fair" condition and razed in early 2016; comparables #1 and #3 are dissimilar two-story dwellings; comparables #2, #3 and #4 are smaller in dwelling size; and all of the comparables have unfinished basements when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

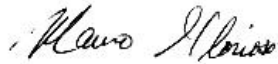
Conclusion of Law

The taxpayer argued 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.

The record contains 10 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their dissimilar design, smaller dwelling size, inferior features and/or poor condition when compared to the subject. The Board gave less weight to comparables #4 and #5 submitted by the board of review due to their inferior unfinished basements when compared to the subject. The Board finds the remaining four comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$162,460 to \$218,180 or from \$53.35 to \$72.44 per square foot of living area. The subject property has an improvement assessment of \$154,290 or \$52.21 per square foot of living area,

which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tobias Zerr, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
747 North LaSalle Street
Suite 700
Chicago, IL 60654

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187