



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

APPELLANT: Shaun Zacharias  
DOCKET NO.: 15-06075.001-R-1  
PARCEL NO.: 06-13-110-016

The parties of record before the Property Tax Appeal Board are Shaun Zacharias, the appellant, by attorney Jay D. Kostecki, of Kozar Law Office LLC in Elmhurst; 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.:** \$219,400  
**TOTAL:** \$273,810

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 two-story dwelling of brick, masonry or stone construction with 3,821 square feet of living area. The dwelling was constructed in 2012. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage with 420 square feet of building area. The property has a 7,260 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation and assessment inequity as the bases of the appeal.<sup>1</sup> The appellant submitted information on eight comparables, five comparables for the overvaluation argument and six comparables for the inequity argument. Each comparable is located in the same neighborhood

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<sup>1</sup> A consolidated hearing was held under Docket No. 16-06698.001-R-1. An individual decision will be rendered for each parcel with the applicable evidence presented.

code assigned by the township assessor as the subject property. In support of the overvaluation argument, the appellant reported that the comparables #4 through #8 are improved with two-story dwellings of brick, masonry or stone; or frame, aluminum or vinyl exterior construction. The dwellings were constructed from 1995 to 2014. Each comparable has a basement with four comparables having a finished area, central air conditioning, one or two fireplaces, and two-car garages ranging in size from 396 to 619 square feet of building area. The dwellings range in size from 3,502 to 3,816 square feet of living area and have sites ranging in size from 7,260 to 7,750 square feet of land area. The comparables sold from March 2014 to July 2015 for prices ranging from \$582,000 to \$822,500 or from \$152.52 to \$231.31 per square feet of living area, land included.

In support of the inequity claim, the appellant reported that the comparables #1, #2, #3, #6, #7 and #8 are improved with two-story dwelling of brick, masonry or stone; or frame, aluminum or vinyl exterior construction that were built from 1995 to 2005. Each comparable has a basement with three comparables having a finished area, central air conditioning, one or two fireplaces, and two-car garages ranging in size from 420 to 619 square feet of building area. The dwellings range in size from 3,528 to 4,360 square feet of living area and have improvement assessments ranging from \$128,20 to \$217,980 or from \$33.57 to \$54.01 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$287,280. The subject's assessment reflects a market value of \$862,703 or \$225.78 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

Representing the board of review was member Matthew Rasche. Rasche 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 seven suggested comparable sales and eleven assessment comparables prepared by Woldman. Woldman testified that the comparable sales are improved with two-story dwellings of brick, masonry or stone; or frame, aluminum or vinyl exterior construction and were constructed from 2010 to 2014. Features include a basement, and a two-car or three-car garage. The grid analysis did not disclose features such as central air conditioning, fireplaces, or finished basements. The dwellings range in size from 3,245 to 4,153 square feet of living area and have sites that range in in size from 7,260 to 9,000 square feet of land area. The comparables sold from April 2013 to February 2015 for prices ranging from \$828,000 to \$1,150,000 or from \$233.70 to \$285.36 per square foot of living area, land included.

Next, Woldman testified about the eleven assessment comparables that she provided on behalf of the board of review. These eleven comparables are located in the same neighborhood code assigned by the township assessor as the subject property. Woldman testified that the equity comparables are improved with two-story dwellings of brick, masonry or stone; or frame, aluminum or vinyl exterior construction and were built from 2006 to 2014. Features include a basement and a two-car or three-car garage. The grid analysis did not disclose features like central air conditioning, fireplaces, or finished basements. The dwellings range in size from

3,245 to 4,153 square feet of living area and have improvement assessments ranging from \$197,760 to \$255,040 or from \$58.81 to \$64.60 per square foot of living area. The board of review requested that the assessment be confirmed.

In written rebuttal of the board of review's evidence, the appellant's attorney addressed each comparable sale and included copies of their Multiple Listing Service (MLS) sheets. The MLS sheets disclosed that the board of review comparables #3, #8, #9, #10 and #11 have finished basements. The MLS sheets also disclosed that the board of review comparables #3, #8, #9, #10 and #11 are new construction sales. Furthermore, board of review comparable sale #11 sold prior to processing the MLS sheet.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #7 due to its considerably older age when compared to the subject. The Board gave less weight to the board of review's comparables #3, #7, #8, #9 and #10 due to these sales occurring from April 2013 to September 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave also less weight to the board of review's comparables #5 and #6 based on their considerably larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparable #6. This property sold for over \$1,100,000 based on its superior amenities, which is an outlier to the other range of sales. The Board gave less weight to the board of review's comparable #11. This property sold prior to processing and was a build to suit.

The Board finds the best evidence of market value to be the appellant's comparable #4, #5, #6 and #8. These most similar comparables in location, site size, dwelling size, age, design and features when compared to the subject. Comparables #4, #6 and #8 are superior to the subject because they have a finished basement. The comparables sold for prices ranging from \$749,000 to \$822,500 or from \$213.88 to \$231.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$862,703 or \$225.78 per square foot of living area, including land, which is above the range on an overall price basis but within the range on a per square foot basis established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment is warranted based on market value.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence.

Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's 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: May 26, 2020



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

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