



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

APPELLANT: Henry Pietras
DOCKET NO.: 15-06502.001-R-1
PARCEL NO.: 04-13-403-018

The parties of record before the Property Tax Appeal Board are Henry Pietras, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo, 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: \$25,410
IMPR.: \$93,590
TOTAL: \$119,000

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 and frame exterior construction with 2,850 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partial unfinished basement and an attached 711 square foot garage. The property has a 15,770 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within five blocks of the subject property. The comparables consist of two-story dwellings of brick and frame exterior construction that were built between 1997 and 2002. The comparables range in size from 2,400 to 3,035 square feet of living area and have basements ranging in size from 448 to 1,626 square feet of building area. No further descriptive information concerning the

comparables was provided. The comparables have improvement assessments ranging from \$74,020 to \$88,620 or from \$28.99 to \$30.84 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$84,588 or \$29.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,000. The subject property has an improvement assessment of \$93,590 or \$32.84 per square foot of living area.

As part of its submission, the board of review reported that the appellant's comparable properties each have garages ranging in size from 420 to 464 square feet of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built between 2003 and 2015. The comparables range in size from 2,848 to 3,293 square feet of living area and have basements ranging in size from 1,295 to 1,593 square feet of building area. The properties also have garages ranging in size from 420 to 676 square feet of building area. No further descriptive information concerning the comparables was provided by the board of review. The comparables have improvement assessments ranging from \$91,900 to \$152,280 or from \$32.27 to \$51.80 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its 448 square foot basement as compared to the subject's 1,636 square foot basement. The Board has also given reduced weight to board of review comparable #1 which was a dwelling that was constructed in 2015, the assessment year at issue, rather than closer in time to the date of construction of the subject dwelling which was 2005.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #2, #3 and #4. These comparables bracket the subject dwelling in date of construction, dwelling size, basement size and garage size. These five

comparables had improvement assessments that ranged from \$77,740 to \$116,340 or from \$28.99 to \$35.33 per square foot of living area. The subject's improvement assessment of \$93,590 or \$32.84 per square foot of living area falls within 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: February 20, 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

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