



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

APPELLANT: Juan & Graciela Angelats  
DOCKET NO.: 15-06575.001-R-1 through 15-06575.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Juan & Graciela Angelats, the appellants, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
15-06575.001-R-1	09-01-116-004	135,680	164,890	\$300,570
15-06575.002-R-1	09-01-116-005	1,310	0	\$1,310

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 consists of a one-story dwelling of brick and frame construction that has 2,562 square feet of living area. The dwelling was built in 1957 with renovations and/or additions constructed in 1986 and 1992. Features include a partial basement that is 50% finished, central air conditioning, two fireplaces and a 420 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted a grid analysis of three assessment comparables located within the same neighborhood code as the subject.<sup>1</sup> The comparables are comprised part two-story and part one-story dwellings of brick and frame construction that were built from 1963 to 1997. One

---

<sup>1</sup> The descriptive information regarding the comparables' proximate location, design, exterior construction and features was submitted by the board of review.

comparable has an addition constructed in 1970. One comparable has a partial finished basement, one comparable has a partial unfinished basement and one comparable does not have a basement. Two comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has a garage that contain either 440 or 483 square feet of building area. The dwellings range in size from 2,344 to 2,708 square feet of living area. The comparables have improvement assessments ranging from \$98,100 to \$105,080 or from \$38.63 to \$41.85 per square foot of living area. Appellants' counsel calculated the comparables have an average improvement assessment of \$40.11 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$102,761 or 40.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$300,570. The subject property has an improvement assessment of \$164,890 or \$64.36 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the assessment comparables submitted by the appellants and three additional assessment comparables. The evidence was prepared by the Downers Grove Township Assessor. The three additional comparables are located in the same neighborhood code as the subject. The comparables consist of one-story dwellings of frame or brick and frame construction that were built from 1954 to 1977. Two comparable had additions constructed in 1972 and 1994. The comparables have partial finished basements, central air conditioning, one or two fireplaces and garages that range in size from 480 to 644 square feet of building area. The dwellings range in size from 2,451 to 2,613 square feet of living area. The comparables have improvement assessments ranging from \$154,830 to \$171,720 or from \$63.17 to \$69.13 per square foot of living area.

The board of review argued the appellants' comparables are dissimilar style dwellings and had inferior amenities when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers 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 appellants did not meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their dissimilar design when compared to the subject. The Board finds the 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 \$154,830 to \$171,720 or from \$63.17 to \$69.13 per square foot of living area. The subject property has an improvement assessment of \$164,890 or \$64.36 per square foot of living area, which falls within 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(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

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

APPELLANT

Juan & Graciela Angelats, by attorney:  
Margaret E. Graham  
McCracken, Walsh & de LaVan  
134 North LaSalle Street  
Suite 600  
Chicago, IL 60602

COUNTY

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