



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

APPELLANT: James Halas
DOCKET NO.: 16-05270.001-R-1
PARCEL NO.: 01-03-207-020

The parties of record before the Property Tax Appeal Board are James Halas, the appellant, 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: \$30,250
IMPR.: \$81,220
TOTAL: \$111,470

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 2016 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 part 1.5-story and part 2-story dwelling of brick and frame exterior construction with 3,217 square feet of living area. The dwelling was constructed in 1968. Features of the home include a finished basement¹, central air conditioning, three fireplaces and a 572-square foot garage. The property has a 17,648-square foot site and is located in Bartlett, York 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 described as being improved with a split-level dwelling, a 1.5-story dwelling and a 2-story dwelling that range in

¹ The board of review says the finished basement is not being assessed.

size from 1,582 to 2,688 square feet of living area.² The appellant indicates all three comparables have central air conditioning and garages ranging in size from 399 to 534 square feet of building area. Two of the comparables have a fireplace and one comparable has a basement. These properties are located within .40 of a mile from the subject property and have improvement assessments that ranged from \$27,220 to \$57,640 or from \$19.97 to \$23.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$70,484.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,470. The subject property has an improvement assessment of \$81,220 or \$25.25 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a narrative from the assessor and information on six equity comparables.

The assessor argued that appellant's comparable #1 was a dissimilar "T-Mid Level" Raised Ranch; comparable #2 has no basement or fireplace; and comparable #3 has "a ten percent reduction due to its location on a corner along a busy secondary road." Based on this evidence, the board of review requested confirmation of the subject's assessment.

In support of the assessment the board of review also provided a copy of the appellant's prior year Final Administrative Decision Docket Number 15-06205.001-R-1, property record cards and six comparables identified by the township assessor's office, improved with one, 1.5 story and five, 2-story dwellings that ranged in size from 2,768 to 3,262 square feet of living area. The dwellings were constructed from 1970 to 1978 and are located within .29 of a mile from the subject property. Each comparable has a finished basement, central air conditioning, one fireplace and garages ranging in size from 440 to 637 square feet of building area. The properties have improvement assessments ranging from \$77,080 to \$88,280 or from \$25.44 to \$28.42 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 information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their smaller dwelling size and/or dissimilar foundation when compared to the subject

² According to the property record card submitted by the board of review, the appellant used an incorrect dwelling size for comparable #1 of 2,842 square feet.

property. The Board finds the appellant's comparable #3 and the board of review's comparables are more similar when compared to the subject in location, age, dwelling size and/or other features. These comparables had improvement assessments that ranged from \$23.12 to \$28.42 per square foot of living area. The subject's improvement assessment of \$25.25 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(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: July 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

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