



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

APPELLANT: Peter Hlepas  
DOCKET NO.: 16-05605.001-R-1  
PARCEL NO.: 06-34-204-008

The parties of record before the Property Tax Appeal Board are Peter Hlepas, the appellant, by attorney Peter D. Verros, of Verros, Lafakis & Berkshire, 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:** \$139,910  
**IMPR.:** \$303,000  
**TOTAL:** \$442,910

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 is improved with a part one-story and part two-story dwelling of brick, masonry or stone exterior construction with 4,951 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full finished basement, central air conditioning, five fireplaces, an in-ground swimming pool and a 713-square foot garage. The property has a 22,261-square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted four assessment comparables located within the same neighborhood code as the subject property. The comparables are improved with part one-story and part two-story dwellings of brick, masonry or stone exterior construction that were

constructed from 1987 to 2002. The comparables<sup>1</sup> have unfinished basements, central air conditioning, one to four fireplaces and garages that range in size from 814 to 884 square feet of building area. The dwellings range in size from 4,720 to 5,138 square feet of living area and have improvement assessments ranging from \$250,860 to \$284,510 or from \$50.88 to \$57.12 per square foot of living area. The appellant's submission included the Property Record Details for its comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$391,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$442,910. The subject property has an improvement assessment of \$303,000 or \$61.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted three assessment comparables located within the same neighborhood code as the subject property. The comparables are improved with part one-story and part-two story dwellings of brick, masonry or stone exterior construction that were constructed from 1982 to 1998. The comparables have central air conditioning, one to three fireplaces, in-ground swimming pools and garages that range in size from 736 to 1,325 square feet of building area. Two of the comparables have a finished basement. The dwellings range in size from 4,483 to 5,568 square feet of living area and have improvement assessments ranging from \$267,060 to \$304,180 or from \$54.63 to \$61.58 per square foot of living area. The board of review submission included property record cards for the subject, its three comparables and the appellant's four comparables. 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 seven assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their inferior unfinished basement and lack of an in-ground swimming pool when compared to the subject property. The Board also gave little weight to the board of review's comparable #2 due to its inferior unfinished basement when compared to the subject property. The Board finds the board of review's comparables #1 and #3 are more similar when compared to the subject in location, age, dwelling size, design and other features. These comparables had improvement assessments of \$54.63 or \$61.58 per square foot of living area. The subject's improvement assessment of \$61.20 per square foot of living area falls between the best comparables established in this record. Based on this record the Board finds the appellant did not demonstrate with clear and

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<sup>1</sup> Some of the descriptive information was obtained from the evidence submitted by the board of review.

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: October 16, 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

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