



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

APPELLANT: Barry Kerstein  
DOCKET NO.: 16-06139.001-R-1  
PARCEL NO.: 09-34-201-012

The parties of record before the Property Tax Appeal Board are Barry Kerstein, 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:** \$56,500  
**IMPR.:** \$63,170  
**TOTAL:** \$119,670

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 two-story and part one-story dwelling of frame exterior construction that has 3,770 square feet of living area. The dwelling was built in 2006. Features include a full unfinished basement, central air conditioning, a fireplace and a 728 square foot garage. The subject property is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of two, part one-story and part two-story dwellings and a one-story dwelling of brick or brick and frame exterior construction that were built from 1956 to 1972. The comparables had additions constructed from 1980 to 2007. Two comparables have partial unfinished basements and one comparable does not have a basement. Other features include central air conditioning, one or two fireplaces and a garage that range in size from 420 to 624

square feet of building area. The dwellings range in size from 2,394 to 3,313 square feet of living area and have improvement assessments of \$37,320 or \$52,170 or from \$15.59 to \$16.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$119,670. The subject property has an improvement assessment of \$63,170 or \$16.75 per square foot of living area.

In support of the subject's assessment, the board of review submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of a part one-story and part two-story dwelling and two, part two-story and part one-story dwellings of frame or brick and frame exterior construction that were built from 1956 to 2001. Comparable #1 had a 2,347 square foot addition built in 2008 resulting in an effective age of 2008. One comparable has a partial basement that is 25% finished and two comparables have full unfinished basements. Other features include central air conditioning, a fireplace and a garage that range in size from 713 to 867 square feet of building of building area. The dwellings range in size from 2,835 to 3,708 square feet of living area and have improvement assessments ranging from \$58,230 to \$68,860 or from \$16.63 to \$22.11 per square foot of living area.

The board of review, through the township assessor, argued that the appellant's home is the second largest home in the neighborhood code. Additionally, the appellant's comparables had additions constructed between 1980 and 2007 resulting in an effective ages ranging from 1969 to 1981, older than the subject. Additionally, comparable #1 lacks a basement, comparables #2 and #3 are smaller in dwelling size and comparable #3 is dissimilar in design when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 appellant failed to meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to not having a basement; comparables #2 and #3 are smaller in dwelling size and comparable #3 is dissimilar in design when compared to the subject. The Board gave less weight to board of review comparable #3 due its smaller dwelling size and different design when compared to the subject. The Board finds the remaining two comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments of \$61,560 and \$68,860 or \$16.63 and \$22.11 per square foot of living area. The subject property has an improvement assessment of

\$63,170 or \$16.75 per square foot of living area, which is supported by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no 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: January 15, 2019



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

Barry Kerstein, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

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