



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

APPELLANT: James Gresik  
DOCKET NO.: 16-06180.001-R-1  
PARCEL NO.: 06-13-119-022

The parties of record before the Property Tax Appeal Board are James Gresik, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$58,400  
**IMPR.:** \$258,750  
**TOTAL:** \$317,150

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 two-story dwelling of masonry exterior construction with 3,793 square feet of living area. The dwelling was constructed in 2013. Features of the home include a finished basement, central air conditioning, three fireplaces and a 451 square foot garage. The property has a 7,260 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located in same neighborhood code as the subject as defined by the local assessor. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,589 to 3,705 square feet of living area. The dwellings were constructed from 2004 to 2014. Each comparable has a basement,

with one having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 464 to 621 square feet of building area.<sup>1</sup> The comparables have improvement assessments ranging from \$205,470 to \$224,650 or from \$56.42 to \$62.59 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 total assessment for the subject of \$317,150. The subject property has an improvement assessment of \$258,750 or \$68.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject as defined by the local assessor. These comparables consist of two-story dwellings of frame or masonry exterior construction ranging in size from 3,481 to 3,893 square feet of living area. The dwellings were constructed in 2013 or 2015. The comparables have basements with finished area, central air conditioning, a fireplace and a garage ranging in size from 518 to 727 square feet of building area. The comparables have improvement assessments ranging from \$242,870 to \$264,560 or from \$67.96 to \$70.31 per square foot of living area. In addition, the board of review submitted information on three comparable sales.<sup>2</sup>

The board of review also submitted a grid sheet of the appellant's comparables along with a memorandum from the York Township Assessor noting comparable #1 has an inferior unfinished basement and comparables #2 and #3 are much older homes when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables based on their unfinished basements (#1 and #3) and dissimilar ages (#2 and #3) when compared to the subject. In addition, the board of review's

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<sup>1</sup> The appellants' grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

<sup>2</sup> The Board gives no weight to the comparable sales as they do not address the appellant's assessment inequity argument.

comparable #3 has a superior garage when compared to the subject, thus, was given reduced weight.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are more similar to the subject in design, dwelling size, age and most features. These two comparables had improvement assessments of \$242,870 and \$264,560 or \$67.96 and \$69.77 per square foot of living area. The subject has an improvement assessment of \$258,750 or \$68.22 per square foot of living area, which falls between the best comparables contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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 no reduction in the subject's assessment is 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.

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Chairman



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Member

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Member



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Member

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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: May 21, 2019



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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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