



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

APPELLANT: Marc Ugol
DOCKET NO.: 16-06350.001-R-1
PARCEL NO.: 05-29-107-005

The parties of record before the Property Tax Appeal Board are Marc Ugol, 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: \$29,130
IMPR.: \$401,240
TOTAL: \$430,370

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 5,508 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a 761 square foot garage. The property has a 27,165 square foot site and is located in Wheaton, Milton 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 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 5,146 to 6,136 square feet of living area. The dwellings were constructed in 2007 and 2012. Each of the comparables has a basement with

finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 818 to 1,258 square feet of building area.¹ The comparables have improvement assessments ranging from \$353,390 to \$409,290 or from \$66.55 to \$68.67 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 \$430,370. The subject property has an improvement assessment of \$401,240 or \$72.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located within the same neighborhood as the subject as defined by the local assessor. The comparables consist of two-story dwellings of frame or masonry exterior construction ranging in size from 2,853 to 5,600 square feet of living area. The dwellings were constructed from 1996 to 2011. The comparables have basements, two of which have finished area. Each comparable has central air conditioning, one to six fireplaces and a garage ranging in size from 732 to 1,582 square feet of building area. The comparables have improvement assessments ranging from \$211,400 to \$456,680 or from \$74.10 to \$86.22 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 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 comparable #2 along with the board of review comparables #1 and #3 based on their dissimilar dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 along with the board of review comparable #2 which are more similar in dwelling size, design, age and most features when compared to the subject. The comparables had improvement assessments ranging from \$353,390 to \$456,680 or from \$66.55 to \$81.55 per square foot of living area. The subject has an improvement assessment of \$401,240 or \$72.85 per square foot of living area, which falls within the range established by the more similar comparables in this

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

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.



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: March 19, 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

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