



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

APPELLANT: Michael Korman
DOCKET NO.: 16-06513.001-R-1
PARCEL NO.: 02-04-413-012

The parties of record before the Property Tax Appeal Board are Michael Korman, the appellant, by attorney Alexander Echevarria of the Law Offices of Alexander A. Echevarria in Oak Park; 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: \$25,750
IMPR.: \$74,860
TOTAL: \$100,610

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 single-family dwelling of mixed exterior construction with 2,214 square feet of living area. The dwelling was constructed in 1980 and features a 615-square foot basement with finished area, central air-conditioning, a fireplace and a two-car attached frame garage.¹ The dwelling is located in Roselle, Bloomingdale 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. The properties are located in the same neighborhood as the subject and consist of two-story single-family dwellings of mixed exterior construction. The houses were built in 1980 or 1983 and each contains 2,214

¹ Some information regarding the features of the subject property and appellant's comparables was corrected or supplemented by a grid analysis provided by the board of review.

square feet of living area. Features include a 615-square foot unfinished basement, and a two-car attached frame garage. One comparable has central air-conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$31.24 to \$32.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$70,958 or \$32.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,610. The subject property has an improvement assessment of \$74,860 or \$33.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which was also submitted by the appellant. The comparables have the same neighborhood code as the subject and consist of two-story single-family dwellings of mixed exterior construction. The dwellings were built from 1981 to 1986 and contain 2,214 or 2,428 square feet of living area. The comparables have 615 or 1,066-square foot basements, three of which have finished area, central air-conditioning, and a two-car attached frame garage. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$32.61 to \$34.41 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 presented data on six suggested comparables for the Board's consideration as one comparable was submitted by both parties. The Board gave less weight to appellant's comparables #2 and #3 which have unfinished basements and lack central air-conditioning and/or a fireplace, dissimilar to the subject. The Board gave less weight to board of review's comparable #4 which is a slightly larger dwelling and has a larger basement area when compared to the subject. The Board also gave less weight to the parties' common comparable which has an unfinished basement and no fireplace, dissimilar in comparison to the subject.

The Board finds board of review comparables #2 and #3 to be the best evidence of assessment equity in the record as they are most similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments of \$33.98 and \$34.11 per square foot of living area, respectively. The subject's improvement assessment of \$33.81 per square foot of living area falls below the values established by the best comparables in this record. After considering adjustments to the comparables for slight differences when compared to the subject, the Board finds 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: April 21, 2020



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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