



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

APPELLANT: Marco Lopez
DOCKET NO.: 16-06517.001-R-1
PARCEL NO.: 06-27-104-012

The parties of record before the Property Tax Appeal Board are Marco Lopez, 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: \$108,390
IMPR.: \$259,100
TOTAL: \$367,490

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The subject property consists of a two-story single-family dwelling of brick, masonry or stone exterior construction with 5,139 square feet of living area. The dwelling was constructed in 1972 and features a full unfinished basement, central air-conditioning, a fireplace, and a two-car garage containing 674 square feet of building area.¹ The home features five full baths and one half bath. The property has a 25,628 square foot site and is located in Oakbrook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood as the subject. The comparables consist of one ranch and four, two-story single-family dwellings of brick, masonry or stone or frame, brick or stone exterior construction. The houses were built from 1973 to 1980 and range in size from 3,771 to 4,699 square feet of living area. The dwellings each have a full basement, two with finished area, one or two fireplaces, central air-conditioning, and a two-car or three-car garage ranging in size from 483 to 1,019 square feet of building area. Each comparable features two to four full baths and one half bath.

¹ Some details regarding the features of the subject property and appellant's comparables were not contained on appellant's grid analysis and were corrected and/or supplemented by property detail sheets submitted by the appellant and a grid analysis and property record cards provided by the board of review.

Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$184,670 to \$234,210 or from \$46.07 to \$58.29 per square foot of living area. The comparables have sites ranging in size from 18,590 to 25,598 square feet of land area and land assessments ranging from \$78,620 to \$108,270 or \$4.23 per square foot of land area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$230,756 or \$44.90 per square foot of living area and the land assessment be reduced to \$100,988 or \$3.94 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$367,490. The subject property has an improvement assessment of \$259,100 or \$50.42 per square foot of living are and land assessment of \$108,390 or \$4.23 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The comparables have the same neighborhood code as the subject and consist of two-story single-family dwellings of brick, masonry or stone exterior construction. The dwellings were built in 1970 or 1977 and range in size from 5,034 to 5,146 square feet of living area. The comparables each have a full basement, one with finished area, one or three fireplaces, and a two-car or three-car garage ranging in size from 575 to 850 square feet of building area. Each comparable has three or four full baths and two have one or two half baths. The comparables have improvement assessments ranging from \$251,910 to \$273,420 or from \$50.04 to \$53.13 per square foot of living area. The comparables have sites ranging in size from 15,379 to 25,378 square feet of land area with land assessments ranging from \$65,060 to \$107,350 or \$4.23 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessments.

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 assessments is not warranted.

With respect to the land assessment, the parties presented data on eight suggested comparables for the Board's consideration. As the subject property and each of the comparables have land assessments of \$4.23 per square foot of land area, the Board finds that the subject's land is equitably assessed.

With respect to the improvement assessment, the parties presented data on the same eight suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 through #5 which differ from the subject in design, dwelling size, basement finish, garage size, amenities, and/or bathroom count. The Board gave less weight to board of review comparable #2 which has a finished basement, dissimilar to the subject.

The Board finds appellant's comparable #1 and board of review comparables #1 and #3 to be the best evidence of improvement assessment equity in the record as they are similar to the subject in age, design, location, size, and most features. These comparables had improvement assessments ranging from \$234,210 to \$273,420 or from \$49.84 to \$53.13 per square foot of living area. The subject's improvement assessment of \$259,100 or \$50.42 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement 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

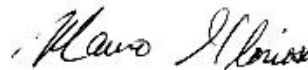
DISSENTING: _____

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

AGENCY

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