



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

APPELLANT: Mark Leher
DOCKET NO.: 16-06519.001-R-1
PARCEL NO.: 06-14-400-013

The parties of record before the Property Tax Appeal Board are Mark Leher, 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: \$37,810
IMPR.: \$55,960
TOTAL: \$93,770

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 1.5-story dwelling of frame exterior construction with 1,654 square feet of living area. The dwelling was constructed in 1951. Features of the home include a basement and a two-car garage. The property has a 12,416 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same neighborhood code as assigned by the assessor. The comparables are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,190 to 1,483 square feet of living area. The dwellings were constructed in 1951. Each comparable has a basement and four comparables have a one car or a two-car garage. The comparables have improvement assessments ranging from \$35,910 to \$46,870 or \$30.18 to

\$32.50 per square foot of living area.¹ 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 \$93,770. The subject property has an improvement assessment of \$55,960 or \$33.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum and information on seven equity comparables located within the same neighborhood code as the subject. The comparables are described as 1.5-story dwellings of frame exterior construction ranging in size from 1,190 to 1,718 square feet of living area. The dwellings were constructed in 1951 or 1952. Each comparable has a basement and a two-car garage. The comparables have improvement assessments ranging from \$43,620 to \$60,000 or from \$33.96 to \$36.66 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 Board finds the parties submitted twelve assessment equity comparables for consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #4 and #6 based on their smaller dwelling size, smaller garage and/or lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record which are more similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$44,310 to \$60,000 or from \$31.60 to \$35.25 per square foot of living area. The subject has an improvement assessment of \$55,960 or \$33.83 per square foot of living area, which 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 the subject's improvement assessment is supported and a no reduction in the subject's assessment is justified.

¹ Some of the descriptive information about the appellant's comparables was corrected and supplemented by evidence provided by the board of review.

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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