



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

APPELLANT: Thomas Vaci
DOCKET NO.: 16-06521.001-R-1
PARCEL NO.: 10-05-210-025

The parties of record before the Property Tax Appeal Board are Thomas Vaci, 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: \$45,790
IMPR.: \$113,850
TOTAL: \$159,640

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 frame and brick exterior construction with 2,588 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property is located in Darien, Downers Grove 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 part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 2,646 to 3,086 square feet of living area. The comparables were built from 1996 to 2002. Each comparable has an unfinished basement,

central air conditioning, one fireplace¹ and a garage ranging in size from 484 to 748 square feet of living area. The comparables have improvement assessments ranging from \$98,330 to \$130,170 or from \$37.16 to \$42.47² 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 \$159,640. The subject property has an improvement assessment of \$113,850 or \$43.99 per square foot of living area.

In response to the appeal, the board of review submitted a narrative critiquing the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located within the same neighborhood code as the subject as assigned by the assessor. The comparables consist of part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 2,316 to 2,812 square feet of living. The dwellings were constructed from 1995 to 1998. Each comparable has an unfinished basement, one fireplace and a garage ranging in size from 462 to 644 square. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$103,860 to \$130,270 or from \$44.23 to \$46.33 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 nine assessment equity comparables with varying degrees of similarity to the subject in location, age, dwelling size, design and features. These properties have improvement assessments ranging from \$98,330 to \$130,270 or from \$37.16 to \$46.33 per square foot of living area. The subject has an improvement assessment of \$113,850 or \$43.99 per square foot of living area, which falls within the range established by the 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 reduction in the subject's assessment is not justified.

¹ The appellant incorrectly reported the comparables as having no fireplaces and comparable #3 as having no central air. The board of review's evidence indicates each of the appellant's comparables have a fireplace and central air conditioning.

² The 2016 assessment information for the appellant's comparables was incorrect. The correct assessment information was drawn from the board of review's evidence.

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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