



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

APPELLANT: Shaun Zacharias
DOCKET NO.: 16-06698.001-R-1
PARCEL NO.: 06-13-110-016

The parties of record before the Property Tax Appeal Board are Shaun Zacharias, the appellant, by attorney Jay D. Kostecki, of Kozar Law Office LLC in Elmhurst; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$58,400
IMPR.: \$235,500
TOTAL: \$293,900

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 brick, masonry or stone construction with 3,821 square feet of living area. The dwelling was constructed in 2012. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage with 420 square feet of building area. The property has a 7,260 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted six comparable sales. The comparables have varying degrees of similarity when compared to the subject in location, lot size, design, dwelling size and features. The comparables sold from

¹ A consolidated hearing was held under Docket No. 15-06075.00-R-1. An individual decision will be rendered for each parcel with the applicable evidence presented.

December 2014 to October 2015 for prices ranging from \$582,000 to \$835,000 or from \$152.52 to \$224.58 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Property Tax Appeal Board takes notice the property was the subject matter of an appeal before the Board for the 2015 tax year under Docket No. 15-06075.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$273,810 based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence.

The Board also takes notice that 2015 and 2016 are in the same general assessment period in DuPage County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,360. The subject's assessment reflects a market value of \$926,284 or \$242.42 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

Representing the board of review was member Matthew Rasche. Rasche called York Township Deputy Assessor Judy Woldman as a witness.

In support of its contention of the correct assessment, the board of review submitted information on ten suggested comparable sales. One comparable was also utilized by the appellant. The comparables have varying degrees of similarity when compared to the subject in location, lot size, design, age, dwelling size and features. The comparables sold from February 2015 to November 2016 for prices ranging from \$835,000 to \$1,250,000 or from \$224.58 to \$315.82 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board a prior tax year under Docket No. 15-06075.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$273,810 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that DuPage County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0734 was issued in York Township for the 2016 tax year. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2015 and 2016 are within the same general assessment period in DuPage County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the subject property sold establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0734.

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



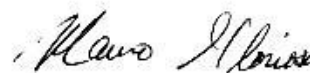
Member

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: May 26, 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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