



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

APPELLANT: George & Iris Gargano  
DOCKET NO.: 17-05532.001-R-1  
PARCEL NO.: 01-33-410-047

The parties of record before the Property Tax Appeal Board are George & Iris Gargano, the appellants; 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:** \$ 29,170  
**IMPR.:** \$ 81,520  
**TOTAL:** \$110,690

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 one-story dwelling of frame construction that has 2,240 square feet of living area. The dwelling was constructed in 1996. The home features a full walkout basement that is partially finished, central air conditioning and a two-car garage with 506 square foot of building area. The subject property is located in Wayne Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted a grid analysis of four assessment comparables located within .02 of mile from the subject, but one comparable is located in a different neighborhood code as defined by the local assessor. The comparables consist of one-story dwellings of vinyl, aluminum or dryvit exterior construction that were built in 1999 or 2003. Three comparables have a full or partial unfinished basement and one comparable has a full basement that is partially finished. Each comparable has central

air conditioning and a two-car or three car-garage that range in size from 441 to 680 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 1,929 to 2,124 square feet of living area. The comparables have improvement assessments ranging from \$63,520 to \$73,060 or from \$31.58 to \$35.72 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$110,690. The subject property has an improvement assessment of \$81,520 or \$36.39 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a critique of the comparables that was prepared by the township assessor. The assessor argued comparables #1, #2 and #4 have inferior locations due to being located near electric wires, an industrial park or the entrance of the subdivision, unlike the subject that backs to a pond. Additionally, the assessor argued comparables #1, #2 and #4 have inferior unfinished basements and comparable #4 is located in a different neighborhood code of lower quality homes.

In support of the subject's assessment, the board of review submitted a grid analysis of five assessment comparables located in close proximity and within the same neighborhood code as the subject. The comparables consist of one-story dwellings of frame, stucco or brick exterior construction that were built from 1990 to 1998. Three comparables have full basements that are partially finish and two comparables have full unfinished basements. The comparables have central air conditioning, one or two fireplaces and garages that contain from 484 to 828 square feet of building area. The dwellings range in size from 1,938 to 2,348 square feet of living area and have improvement assessments ranging from \$76,320 to \$90,020 or from \$34.26 to \$40.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reiterated the differences between the subject and their own comparables.

### **Conclusion of Law**

The taxpayers argued 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 appellants failed to meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to comparables #1, #3 and #4 submitted by the appellants due to their inferior unfinished basements and location settings near electric wires, an industrial park or the entrance of the subdivision, unlike the subject that backs to a pond. The Board gave less weight to board

of review comparables #1 and #4 due to their inferior unfinished basements as compared to the subject's full walkout basement that is partially finished. The Board finds the remaining four comparables submitted by the parties are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$63,520 to \$90,020 or from \$32.92 to \$40.30 per square foot of living area. The subject property has an improvement assessment of \$81,520 or \$36.39 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the 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: August 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

George & Iris Gargano  
1019 Acorn Hill Ln  
West Chicago, IL 60185

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187