



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

APPELLANT: James L. Halas
DOCKET NO.: 17-05627.001-R-1
PARCEL NO.: 01-03-207-020

The parties of record before the Property Tax Appeal Board are James L. Halas, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$31,670
IMPR.: \$85,030
TOTAL: \$116,700

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 1968 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 part 1.5-story and part two-story dwelling of frame and brick exterior construction with 3,217 square feet of living area. The dwelling was constructed in 1968. Features of the home include a partial basement which is 80% finished, central air conditioning, three fireplaces and a 572 square foot garage. The property has a .41-acre site and is located in Bartlett, Wayne 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 limited information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of a two-story and two, part one-story and part 1.5-story dwellings of frame or aluminum siding exterior construction. The dwellings were built between 1970 and 1978 and range in size from 2,507 to 2,688 square feet of living area. Two of the comparables have basements and

comparable #2 does not have a basement. Each home has central air conditioning and a garage ranging in size from 399 to 534 square feet of building area. Two of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$59,420 to \$65,090 or from \$23.70 to \$25.15 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$78,333 or \$24.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,700. The subject property has an improvement assessment of \$85,030 or \$26.43 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the township assessor. The assessor noted that appellant's comparable #2 has no basement and no fireplace amenity and appellant's comparable #3 has been afforded a 10% reduction in each of its assessments due to its location on a corner along a busy secondary road.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six equity comparables located within .29 of a mile from the subject. The comparables consist of a 1.5 story and five, 2-story dwellings of frame or brick exterior construction that were built from 1970 to 1978. The homes range in size from 2,768 to 3,262 square feet of living area. Each comparable has a finished basement, central air conditioning, one fireplace and a garage ranging in size from 440 to 637 square feet of building area. The properties have improvement assessments ranging from \$78,370 to \$92,420 or from \$25.45 to \$29.76 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 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 assessment is not warranted.

The parties submitted information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their smaller dwelling sizes and/or dissimilar foundation when compared to the subject. The Board finds the appellant's comparable #3 and the board of review's comparables are more similar when compared to the subject in location, age, dwelling size and/or other features. These comparables had improvement assessments that ranged from \$65,090 to \$92,420 or from \$24.21 to \$29.76 per square foot of living area. The subject's improvement assessment of \$85,030 or \$26.43 per square foot of living area falls within the range established by the best comparables in

this record. Therefore, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: July 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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