



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

APPELLANT: Marta Rog
DOCKET NO.: 17-05633.001-R-1
PARCEL NO.: 03-15-404-005

The parties of record before the Property Tax Appeal Board are Marta Rog, the appellant, 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: \$35,180
IMPR.: \$141,730
TOTAL: \$176,910

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 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 two-story dwelling of brick exterior construction with 3,538 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached brick 1,121 square foot garage. The property has a 25,200 square foot site and is located in Wood Dale, Addison 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 three equity comparables, two of which share the same neighborhood code with the subject as assigned by the township assessor. The comparables consist of a one-story and two, two-story dwellings of brick and frame exterior construction. The homes were built in either 2004 or 2014 and range in size from 2,725 to 3,921 square feet of living area. The appellant reports that comparable #3 has an

unfinished basement. Each home features central air conditioning, a fireplace and a garage ranging in size from 576 to 624 square feet of building area. The comparables have improvement assessments ranging from \$81,840 to \$129,000 or from \$30.03 to \$36.07 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$113,605 or \$32.11 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 \$176,910. The subject property has an improvement assessment of \$141,730 or \$40.05 per square foot of living area.

The board of review through the township assessor submitted a spreadsheet reiterating the appellant's comparables along with a location map and noting a dissimilar one-story dwelling identified as appellant's comparable #2. In addition, appellant's comparable #1 that has no basement along with other differences in neighborhood code and exterior construction of the appellant's comparables. The assessor further contended that the subject's basement of 2,410 square feet is larger than any of the comparables presented along with a much larger garage than the comparables in the record.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables each of which is located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story dwellings of brick exterior construction that were built between 2001 and 2016. The homes range in size from 2,466 to 3,493 square feet of living area. Each comparable has a basement, one of which is 50% finished, central air conditioning, one or two fireplaces and a garage ranging in size from 495 to 884 square feet of building area. The comparables have improvement assessments ranging from \$96,890 to \$137,160 or from \$38.89 to \$39.31 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables; #1 lacks a basement and thus differs from the subject in foundation whereas #2 and #3 differ in one-story design and location/neighborhood code, respectively.

The Board finds the best evidence of assessment equity to be the board of review comparables which present varying degrees of similarity to the subject although the subject has a larger basement and a larger garage than these comparables. The board of review comparables had

improvement assessments that ranged from \$96,890 to \$137,160 or from \$38.89 to \$39.31 per square foot of living area. The subject's improvement assessment of \$141,730 or \$40.05 per square foot of living area falls above the range established by the best comparables in this record but which appears logical given the subject's large basement and larger garage. Based on this record, 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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