



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

APPELLANT: James & Georgia Verros  
DOCKET NO.: 17-05644.001-R-1  
PARCEL NO.: 06-34-105-005

The parties of record before the Property Tax Appeal Board are James & Georgia Verros, the appellants, 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:** \$156,320  
**IMPR.:** \$232,090  
**TOTAL:** \$388,410

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 part one-story and part-two-story dwelling of brick exterior construction with 3,706 square feet of living area. The dwelling was constructed in 1985. Features of the home<sup>1</sup> include an unfinished basement, central air conditioning, a fireplace and a three-car garage with 828 square feet of building area. The property has a 23,417 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same neighborhood code as assigned to the subject. The comparables consist of a part one-story and part two-story and two, two-story dwellings of brick

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<sup>1</sup> Descriptive details of the subject and appellant's comparables have been drawn in part from the data and property record cards submitted by the board of review.

or frame and brick exterior construction. The homes were built in either 1985 or 1986 and range in size from 4,840 to 5,569 square feet of living area. The appellants reported each comparable had a basement but provided no other descriptive data about the homes. The comparables have improvement assessments ranging from \$273,980 to \$299,240 or from \$53.73 to \$56.83 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$206,498 or \$55.72 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 \$388,410. The subject property has an improvement assessment of \$232,090 or \$62.63 per square foot of living area.

The board of review submitted a memorandum and data gathered by the township assessor's office. The assessor noted that each comparable dwelling presented by the appellants was from 1,134 to 1,863 square feet larger than the subject's 3,706 square feet of living area. Based on the principle of the economies of scale, the assessor noted the comparables will present a lower per-square-foot assessment.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code as assigned to the subject. The comparables consist of part one-story and part two-story brick dwellings that were each built in 1985. The homes range in size from 3,493 to 4,054 square feet of living area and feature basements, central air conditioning, one to three fireplaces and a garage ranging in size from 714 to 875 square feet of building area. The comparables have improvement assessments ranging from \$231,200 to \$250,060 or from \$61.68 to \$66.66 per square foot of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 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 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables which are each more than 1,000 square feet larger in above-grade living area than the subject dwelling which makes the homes dissimilar to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, design, exterior construction, age, size and most features. These comparables had improvement assessments that ranged from \$231,200 to \$250,060 or from \$61.68 to \$66.66 per square foot of living area. The subject's improvement

assessment of \$232,090 or \$62.63 per square foot of living area falls within the range established by the best comparables in this record. 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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