



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

APPELLANT: Maximiliano Perez
DOCKET NO.: 17-05863.001-R-1
PARCEL NO.: 06-31-201-033

The parties of record before the Property Tax Appeal Board are Maximiliano Perez, the appellant, by attorney Gregg Wolpoff, Attorney at Law in Buffalo Grove; 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: \$50,000
IMPR.: \$0
TOTAL: \$50,000

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 vacant lot containing 68,825 square feet of land area.¹ The property is situated near Interstate 88 and contains wetland and is located in Downers Grove, York Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.² In support of the inequity argument the appellant submitted information on four equity comparables. Two of the comparables are located in the same neighborhood code as the subject. Comparables #1 and #2 are improved properties and are located near Interstate 88. Comparable

¹ The parties differ on the size of the subject property. For purposes of this decision, the Board will utilize 68,825 square feet of land area.

² Comparable sales and assessment equity were marked as the bases of the appeal, however, only equity evidence was submitted by the appellant. Therefore, the overvaluation argument will not be considered.

#3 is a vacant lot near Interstate 88. The appellant described the subject as having two wetland areas on the lot. The comparables are described as ranging in size from 20,000 to 121,960 square feet of land area with land assessments ranging from \$17,750 to \$36,760 or from \$0.26 to \$1.16 per square foot of land area.³ Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,840 or \$1.57 per square foot of land area using 68,825 square feet. In support of its contention of the correct assessment the board of review submitted information on equity comparables #1 and #2 submitted by the appellant and information on five sales comparables.⁴ The board of review depicts the appellant's comparables #1 and #2 as having land assessments of \$0.32 and \$1.25, respectively, per square foot of land area, with the subject having a land assessment of \$1.57 per square foot of land area. The board of review then states in its assessment equity analysis that "the land assessment per square foot, clearly shows that the subject property's assessment is within the range of the assessments of the comparable properties." Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Based on the evidence submitted, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 based on location and characteristics similar to the subject. These comparables had land assessments of \$0.32 and \$1.25 per square foot of land area. Contrary to the board of review's equity analysis, the subject's land assessment of \$1.57 per square foot of land area is above the best equity comparables in this record. The appellant also argued the subject's assessment should be reduced based on the subject containing wetland areas, which was unrefuted by the board of review.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is justified commensurate with the appellant's request.

³ The board of review depicted slightly different land sizes for the appellant's comparables #1 and #2.

⁴ The Board gives little weight to the market value evidence submitted by the board of review as it does not address the appellant's equity evidence and was not submitted by the appellant.

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

Maximiliano Perez, by attorney:
Gregg Wolpoff
Attorney at Law
PO Box 5285
Buffalo Grove, IL 60089

COUNTY

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