



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

APPELLANT: Juan & Graciela Angelats
DOCKET NO.: 17-05974.001-R-1
PARCEL NO.: 09-01-116-004

The parties of record before the Property Tax Appeal Board are Juan & Graciela Angelats, the appellants, by attorney Margaret E. Graham of O'Keefe Lyons & Hynes, LLC, 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: \$151,100
IMPR.: \$183,640
TOTAL: \$334,740

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 brick and frame exterior construction that has 2,562 square feet of living area and was constructed in 1957, with additions constructed in 1986 and 1992. The home features a partial basement that is 50% finished, central air conditioning, two fireplaces and a 420 square foot garage. The subject property is located in Downers Grove Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this claim, the appellants submitted a grid analysis with limited descriptive data on four equity comparables located within the same neighborhood code as the subject, as defined by the local assessor. However, one comparable is located 1.4 miles from the subject. The comparables consist of part one-story and part two-story; part one-story and part one and one-

half story; or one-story dwellings of brick and frame exterior construction that were built from 1958 to 1977, with two comparables having additions constructed in 1980 and 2016. The dwellings range in size from 2,033 to 2,824 square feet of living area and have basements that range in size from 989 to 1,724 square feet of building area. The comparables have garages that range in size from 483 to 672 square feet of building area. Appellants' counsel failed to disclose whether the comparables have finished or unfinished basements, central air conditioning or fireplaces. However, the unrefuted evidence submitted by the board of review shows two comparables have unfinished basements; two comparables have partial finished basements; three comparables have central air conditioning; and each comparable has one or two fireplaces. The comparables have improvement assessments ranging from \$91,880 to \$116,490 or from \$41.01 to \$45.19 per square foot of living area. Based on the evidence presented, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$334,740. The subject property has an improvement assessment of \$183,640 or \$71.68 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of four comparables located within the same neighborhood code as the subject as defined by the local assessor. The comparables consist of one-story dwellings of frame or brick and frame exterior construction that were built from 1960 to 1977, with three comparables having one or more additions constructed in 1962, 1984, 2001 and 2005. The dwellings range in size from 2,408 to 2,757 square feet of living area. Features include basements that are full or partially finished, central air conditioning, one to three fireplaces and garages that range in size from 504 to 704 square feet of building area. The comparables have improvement assessments ranging from \$183,770 to \$204,770 or from \$70.33 to \$81.92 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 taxpayers argued assessment inequity as the basis to 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 eight suggested assessment comparables for the Board's consideration. The Board gave less weight to the assessment comparables submitted by the appellants. Comparables #1 through #3 are of a dissimilar design when compared to the subject; comparables #3 and #4 have smaller inferior unfinished basements, unlike the subject; comparable #3 is located over one mile from the subject; and comparable #4 is smaller in dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling

size and features. In addition, three of these comparables had subsequent additions constructed like the subject making them more similar in effective age. These comparables have improvement assessments ranging from \$183,770 to \$204,770 or from \$70.33 to \$81.92 per square foot of living area. The subject property has an improvement assessment of \$183,640 or \$71.68 per square foot of living area, which falls below the range established by most similar assessment comparables contained in the record on an overall basis and within the range on a per square foot basis. After considering adjustments to these 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.

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: April 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

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

APPELLANT

Juan & Graciela Angelats, by attorney:
Margaret E. Graham
O'Keefe Lyons & Hynes, LLC
30 North LaSalle Street
Suite 4100
Chicago, IL 60602

COUNTY

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