



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

APPELLANT: Joseph El Etr
DOCKET NO.: 17-05982.001-R-1
PARCEL NO.: 06-01-210-013

The parties of record before the Property Tax Appeal Board are Joseph El Etr, the appellant, 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: \$ 74,710
IMPR.: \$257,630
TOTAL: \$332,340

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, masonry or stone exterior construction that has 3,757 square feet of living area that was constructed in 2013. The home features a full finished basement, central air conditioning, three fireplaces and a 480 square foot attached garage. The subject property is located in York Township, DuPage County.

The appellant 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 appellant submitted a grid analysis with limited descriptive data for three equity comparables located in close proximity and within the same neighborhood code as the subject. The comparables consist of two-story dwellings of brick, masonry or stone exterior construction that were reported to be 2 or 3 years old. The dwellings range in size from 3,507 to 4,018 square feet of living and have basements that range in size from 1,807 to 1,893 square feet

of building area. Appellant's counsel failed to disclose whether the comparables have finished or unfinished basements, central air conditioning, fireplaces or garages. However, the unrefuted evidence submitted by the board of review shows the comparables have unfinished basements, central air conditioning, one or two fireplaces and attached garages that range in size from 574 to 698 square feet of building area. In addition, the evidence shows the dwellings were constructed in 2004 or 2005. The comparables have improvement assessments ranging from \$175,750 to \$197,230 or from \$48.31 to \$50.11 per square foot of living area. Based on the evidence presented, the appellant 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 \$332,340. The subject property has an improvement assessment of \$257,630 or \$68.57 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 two-story dwellings of brick, masonry or stone exterior construction that were built from 2009 to 2015. The dwellings range in size from 3,676 to 3,859 square feet of living area. Features include full basements that are full or partially finished, one or two fireplaces and attached two-car garages. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$253,950 to \$258,620 or from \$66.17 to \$69.65 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 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 appellant failed to meet this burden of proof.

The record contains seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the assessment comparables submitted by the appellant due to their older age and inferior unfinished basements 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. These comparables have improvement assessments ranging from \$253,950 to \$258,620 or from \$66.17 to \$69.65 per square foot of living area. The subject property has an improvement assessment of \$257,630 or \$68.57 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record. 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

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