



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

APPELLANT: Jason Friedrichs
DOCKET NO.: 18-04185.001-R-1
PARCEL NO.: 06-08-320-014

The parties of record before the Property Tax Appeal Board are Jason Friedrichs, the appellant, 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: \$25,560
IMPR.: \$47,940
TOTAL: \$73,500

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 2018 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 frame exterior construction with 1,017 square feet of living area. The dwelling was constructed in 1943. Features of the home include a partial basement with finished area, central air conditioning¹ and an attached two-car garage. The property has a 9,375 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument, the appellant completed the Section V grid analysis and submitted information on four equity comparables located in a different neighborhood code than the subject property. The comparables were located within two blocks of the subject and consist of one-story frame dwellings that were built between 1927 and 1950.

¹ Although the assessing officials report the subject dwelling does not have air conditioning, the appellant reported that central air conditioning is a feature of the home.

The homes range in size from 858 to 1,224 square feet of living area. Each comparable has a full or partial basement, central air conditioning and a garage of either 400 or 520 square feet of building area. Two of the comparables each have a fireplace. The properties have improvement assessments ranging from \$16,890 to \$27,550 or from \$15.01 to \$26.90 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$22,513 or \$22.14 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 \$73,500. The subject property has an improvement assessment of \$47,940 or \$47.14 per square foot of living area.

In response to the appellant's evidence, the board of review through the township assessor noted that each of the appellant's comparables were located outside of the subject's neighborhood and each of the dwellings differed from the subject by having unfinished basements.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet reiterating the appellant's comparables along with information on five equity comparables located in the same neighborhood as is assigned to the subject property. The comparables are one-story dwellings of frame or frame and brick exterior construction that were built between 1948 and 1953. The homes range in size from 893 to 1,040 square feet of living area. Each home has a full or partial basement, three of which have finished areas. Three dwellings have central air conditioning and each dwelling has a one-car or a two-car garage ranging in size from 220 to 964 square feet of building area. The comparables have improvement assessments ranging from \$45,860 to \$53,560 or from \$48.31 to \$57.09 per square foot of living area. Based on the foregoing evidence and argument, 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their locations in a different neighborhood than the subject property, lack of finished basement areas and/or older dates of construction when compared to the subject with a partially finished basement and a construction date of 1943. The Board has also given reduced weight to board of review comparables #4 and #5 due to differences in exterior construction and lack of finished basement areas when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. These comparables were similar to the subject in location, exterior construction, date of construction, size, finished basement and/or other features. These comparables had improvement assessments that ranged from \$51,210 to \$53,560 or from \$51.45 to \$57.09 per square foot of living area. The subject's improvement assessment of \$47,940 or \$47.14 per square foot of living area falls below the range established by the best comparables in this record. Therefore, 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:

February 16, 2021



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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