



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

APPELLANT: Marta Rog  
DOCKET NO.: 18-04510.001-R-1  
PARCEL NO.: 03-15-404-005

The parties of record before the Property Tax Appeal Board are Marta Rog, the appellant, 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:** \$36,810  
**IMPR.:** \$148,290  
**TOTAL:** \$185,100

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 two-story dwelling of brick exterior construction with 3,538 square feet of living area. The dwelling was constructed in 2014. Features of the home include a basement, central air conditioning, a fireplace and an attached 1,121 square foot garage. The property has a 25,200 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables, two of which share the same neighborhood code with the subject as assigned by the township assessor.<sup>1</sup> The comparables consist of a one-story and two, two-story dwellings of brick and frame exterior construction. The homes were built in either 2004 or 2014 and range in

---

<sup>1</sup> The board of review evidence indicates that comparable #3 is situated in a different neighborhood code.

size from 2,725 to 3,921 square feet of living area. The appellant reports that comparable #3 has an unfinished basement; the board of review reports that comparables #1 and #2 each have basements, where comparable #2's basement is 90% finished. Each home features central air conditioning, a fireplace and a garage ranging in size from 576 to 624 square feet of building area. The comparables have improvement assessments ranging from \$85,630 to \$142,110 or from \$31.42 to \$37.74 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$124,289 or \$35.13 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 \$185,100. The subject property has an improvement assessment of \$148,290 or \$41.91 per square foot of living area.

The board of review through the township assessor submitted a spreadsheet reiterating the appellant's comparables along with a location map and noting a dissimilar one-story dwelling identified as appellant's comparable #2. In addition, appellant's comparable #1 has a basement that was not assessed in 2018. Appellant's comparable #3 is located in a different neighborhood code than the subject. The assessor further contended that the subject's basement of 2,410 square feet is larger and has a much larger garage.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables each of which is located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of two-story dwellings of brick exterior construction that were built between 2001 and 2016. The homes range in size from 2,466 to 4,443 square feet of living area. Each comparable has a basement, one of which is 50% finished, central air conditioning, one or two fireplaces and a garage ranging in size from 495 to 1,081 square feet of building area. The comparables have improvement assessments ranging from \$101,380 to \$181,830 or from \$40.56 to \$41.13 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 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 which differ in one-story design and location/neighborhood code, respectively. The Board has given reduced weight to board of review comparables #3 and #5 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #2 and #4. The comparables are each similar to the subject in location, design, age, size and several features. These comparables had improvement assessments that ranged from \$117,140 to \$143,510 or from \$37.74 to \$41.13 per square foot of living area. The subject's improvement assessment of \$148,290 or \$41.91 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis which appears to be logical given the subject's larger basement and larger garage than each of these comparables. 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

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

APPELLANT

Marta Rog, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

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