



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

APPELLANT: Mark Demich
DOCKET NO.: 19-03069.001-R-1
PARCEL NO.: 05-16-116-002

The parties of record before the Property Tax Appeal Board are Mark Demich, 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: \$24,190
IMPR.: \$120,540
TOTAL: \$144,730

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 2019 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 1.5-story dwelling of frame construction with 1,884 square feet of living area. The dwelling was constructed in 1926. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 6,655 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 6,629 to 10,197 square feet of land area¹ that were improved with 1.5-story or 2-story dwellings of frame construction. The homes ranged in size from 1,605 to 2,184 square feet of

¹ The Board finds the best evidence of the subject's lot size, and that of the appellant's comparables, was their lot dimensions submitted by the board of review.

living area and were built between 1915 and 1943. The comparables had basements, one of which was finished, central air conditioning, and garages ranging in size from 216 to 504 square feet of building area. Three comparables each had one fireplace. The comparables had land assessments ranging from \$24,080 to \$37,050 or either \$3.63 or \$3.64 per square foot of land area and improvement assessments ranging from \$89,240 to \$114,980 or from \$51.26 to \$55.60 per square foot of living area.

The appellant's evidence included a letter in which the appellant disclosed that the subject's assessment increased by 17.91%, however, homes with greater living space and total land square footage were assessed significantly less than the subject. Furthermore, there have been no additions, remodels, expansions, or anything that would result in such a steep increase to the subject's assessment.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$123,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,730. The subject property has a land assessment of \$24,190 or \$3.63 per square foot of land area and an improvement assessment of \$120,540 or \$63.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located within the same neighborhood code as the subject property. The comparables had lots ranging in size from 7,373 to 9,127 square feet of land area that were improved with 1.5-story dwellings of frame or masonry construction. The homes ranged in size from 1,502 to 1,992 square feet of living area and were built between 1921 and 1950. The comparables had basements, two of which had finished area, central air conditioning, and garages ranging in size from 240 to 440 square feet of building area. Three comparables each had one fireplace. The comparables had land assessments ranging from \$26,790 to \$33,160 or \$3.63 per square foot of land area and improvement assessments ranging from \$102,290 to \$130,050 or from \$65.29 to \$74.85 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessments.

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.

As to the subject's land assessment, the parties submitted a total of eight equity comparables for the Board's consideration. The Board finds all of the parties' comparables, were similar to the

subject in location and size. These comparables had lots ranging in size from 6,629 to 10,197 square feet of land area and had land assessments ranging from \$24,080 to \$37,050 or either \$3.63 or \$3.64 per square foot of land area. The subject's 6,655 square foot lot has a land assessment of \$24,190 or \$3.63 per square foot of land area, which falls within the range established by the land comparables on a total land assessment basis but equal to the lower per square foot land assessment value in this record and is supported.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar 2-story style dwellings when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size and most features. These comparables had improvement assessments ranging from \$102,290 to \$130,050 or from \$51.26 to \$74.85 per square foot of living area. The subject's improvement assessment of \$120,540 or \$63.98 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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 20, 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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