



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

APPELLANT: Miguel Sanchez
DOCKET NO.: 19-05981.001-R-1
PARCEL NO.: 06-01-405-027

The parties of record before the Property Tax Appeal Board are Miguel Sanchez, 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: \$76,560
IMPR.: \$43,080
TOTAL: \$119,640

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 one-story dwelling of brick, masonry or stone exterior construction with 1,242 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a one-car garage. The property has a 8,087 square foot site and is located in Elmhurst, York 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 suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with one-story dwellings of brick, masonry or stone exterior construction that contain either 1,452 or 2,071 square feet of living area. The dwellings were built from 1955 to 1959. Each comparable has an unfinished basement, one comparable has two

fireplaces and each comparable has either a one-car or two-car garage. The comparables have improvement assessments that ranged from \$41,460 to \$52,670 or from \$25.43 to \$29.58 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$34,589 or \$27.85 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 \$119,640. The subject property has an improvement assessment of \$43,080 or \$34.69 per square foot of living area. In support of its contention of the correct assessment the board of review through the township assessor submitted property information sheets and a grid analysis on ten suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with one-story dwellings of frame, brick, masonry or stone exterior construction ranging in size from 1,205 to 1,260 square feet of living area. The dwellings were built from 1955 to 1958. Each comparable has a basement with nine comparables having finished area, nine comparables have central air conditioning, five comparables have a fireplace and each comparable has a one-car or a three-car garage. The comparables have improvement assessments that ranged from \$42,760 to \$49,190 or from \$34.26 to \$40.82 per square foot of living area. Based on this evidence, the board of review requests 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 13 suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their unfinished basements and larger dwelling size when compared to the subject. The Board gave less weight to the board of review comparables #1 and #7 as these comparables have an inground swimming pool when compared to the subject. Furthermore, comparable #1 has a three-car garage and comparable #7 lacks central air conditioning and basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, #4, #5, #6, #8, #9 and #10. These comparables are identical or similar when compared to the subject in dwelling size, age, location and features. These comparables had improvement assessments that ranged from \$42,940 to \$46,310 or from \$34.43 to \$37.29 per square foot of living area. The subject's improvement assessment of \$43,080 or \$34.69 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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 15, 2022



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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