



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

APPELLANT: Vaidas Vingras
DOCKET NO.: 19-07714.001-R-1
PARCEL NO.: 02-23-405-063

The parties of record before the Property Tax Appeal Board are Vaidas Vingras, the appellant, by attorney William L. Saranow, of Saranow Law Group, 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: \$14,200
IMPR.: \$64,640
TOTAL: \$78,840

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 two-story dwelling of mixed construction with 1,703 square feet of living area. The dwelling was constructed in 1986. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a two-car garage. The property has a 6,557 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on three equity comparables improved with two-story homes of mixed construction having 1,965 or 2,178 square feet of living area. The dwellings are 27 or 33 years old. The homes each have central air conditioning and a one or two-car garage. One of the comparables has a basement with finished area and two fireplaces. The comparables are

located within the same assessment neighborhood code as the subject property. The comparables have improvement assessments of \$59,230 and \$70,200 or \$30.14 and \$32.23 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$52,521 or \$30.84 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 \$78,840. The subject property has an improvement assessment of \$64,640 or \$37.96 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story homes of mixed construction having 1,672 or 1,703 square feet of living area. The dwellings were built in 1986 or 1987. The homes each have a basement with finished area and a two-car garage. The comparables are located within the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$63,740 to \$65,350 or from \$37.48 to \$38.37 per square foot of living area.

The board of review also submitted a letter of John T. Dabrowski, CIAO/Assessor, in which Mr. Dabrowski contends that the requested reduction would place the subject property below the comparables improved with similarly sized two-story duplex homes with similarly sized finished basements.

Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant submitted a letter in which it was argued that the appellant's comparable #3, with a lower improvement assessment on a per square foot basis despite being a larger dwelling with one more fireplace than the subject, and the board of review's comparable #1, with a lower improvement assessment on a per square foot basis than the subject, demonstrate that a reduction in the subject's assessment is warranted. The appellant further contends that the appellant's comparables are closer in proximity to the subject than the board of review's comparables, the board of review's comparable #4 has a larger finished basement than the subject, and the board of review's comparable #5 has one more bathroom than the subject.

Conclusion of Law

The appellant 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 record did not support a reduction in the subject's assessment.

As an initial matter, the Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The record contains a total of eight comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which each have a much larger dwelling than the subject property, particularly when considering the nearly identically sized comparables presented by the board of review. Moreover, the appellant's comparables #1 and #2 each lack finished basement area which the subject has and each of these properties have one-car garages compared to the subject's two-car garage.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$63,740 to \$65,350 or from \$37.48 to \$38.37 per square foot of living area. The subject's improvement assessment of \$64,640 or \$37.96 per square foot of living area falls within the range established by the best comparables in this record. Based upon the foregoing, the Board finds the record 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

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