



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

APPELLANT: George & Iris Gargano
DOCKET NO.: 19-08196.001-R-1
PARCEL NO.: 01-33-410-047

The parties of record before the Property Tax Appeal Board are George & Iris Gargano, the appellants, 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: \$28,570
IMPR.: \$82,660
TOTAL: \$111,230

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 ranch-style dwelling of frame construction with 2,240 square feet of living area. The dwelling was constructed in 1996 and is 24 years old. Features of the home include a full walkout-style basement with 17% finished area, central air conditioning, a fireplace, and a 506 square foot garage.¹ The property has a 12,974 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellants contend 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 appellants submitted information on four equity comparables located within 0.30 of a mile from the subject property, three of which are located within the same assessment neighborhood

¹ The parties dispute the size of the subject's garage. The Board finds the best evidence of the subject's garage size is found in the subject's property record card presented by the board of review. Additional details regarding the subject's features not reported by the appellants are taken from the grid analysis presented by the board of review.

code as the subject property. The comparables are improved with ranch-style dwellings of dryvit, vinyl siding, or aluminum siding exterior construction ranging in size from 1,929 to 2,124 square feet of living area. The dwellings are 17 or 21 years old. Each of the homes has a basement, one of which has finished area, central air conditioning, and a garage ranging in size from 441 to 680 square feet of building area. Three of the homes each have a fireplace. The comparables have improvement assessments ranging from \$70,310 to \$76,000 or from \$34.37 to \$39.39 per square foot of living area.

The appellants submitted a letter arguing that the appellants' comparables were built by the same builder as the subject but have more features and amenities than the subject and are assessed lower than the subject.

Based upon this evidence, the appellants requested the subject property's improvement assessment be reduced to \$72,900 or \$32.54 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 \$111,230. The subject property has an improvement assessment of \$82,660 or \$36.90 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted grid analyses of the board of review's and the appellants' comparables, photographs of the comparables, property record cards for the comparables, and Assessor's Notes of the township assessor asserting that the appellants previously sought a reduction for inequitable assessment with the same comparables presented and no reduction was granted by the Board at that time. The township assessor further contended that the board of review's comparables are more similar to the subject than the appellants' comparables which lack the amenities of the subject or are located in different neighborhoods than the subject.

The board of review's five comparables are located within 0.20 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with ranch-style homes of brick, frame or stucco exterior construction ranging in size from 1,938 to 2,348 square feet of living area. The dwellings were built from 1990 to 1998. Each of the homes has a basement, three of which have from 35% to 62% finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 828 square feet of building area. The comparables have improvement assessments ranging from \$77,370 to \$91,260 or from \$34.74 to \$40.86 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellants asserted that the board of review's comparables have different features and more amenities than the subject whereas the appellants' comparables are more similar to the subject in features and amenities. The appellants submitted photographs of the appellants' comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #3, which is not located in the same assessment neighborhood code as the subject. The Board gives less weight to the appellants' comparables #1 and #4 and the board of review's comparables #2 through #5, due to their smaller homes, larger garages, and/or significantly greater finished basement area than the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #2 and the board of review's comparable #1, which are similar to the subject in dwelling size, age, location, and some features. These comparables had improvement assessments of \$74,070 and \$80,900 or \$34.87 and \$34.74 per square foot of living area, respectively. The subject's improvement assessment of \$82,660 or \$36.90 per square foot of living area falls just above the best comparables in this record, which appears to be justified given the subject's walkout-style basement with finished area compared to the best comparables' unfinished standard-style basements. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: March 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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