



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

APPELLANT: Zachary Kailer
DOCKET NO.: 19-08286.001-R-1
PARCEL NO.: 05-28-110-013

The parties of record before the Property Tax Appeal Board are Zachary Kailer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$46,440
IMPR.: \$195,410
TOTAL: \$241,850

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 frame and masonry exterior construction with 3,687 square feet of living area. The dwelling was constructed in 1989 and is 30 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 882 square foot garage. The property has an approximately 22,781 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject and within 0.20 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 3,353 to 4,263 square feet of living area. The homes range in age from 29 to 32 years old. Each

comparable has a basement with finished area, central air conditioning, one or two fireplaces¹ and a garage ranging in size from 552 to 720 square feet of building area. The comparables have improvement assessments that range from \$152,690 to \$183,070 or from \$42.94 to \$45.54 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$164,523 or \$44.62 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 \$241,850. The subject has an improvement assessment of \$195,410 or \$53.00 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject and within 0.82 of a mile from the subject property. The comparables are improved with two-story dwellings of frame and masonry exterior construction that range in size from 3,746 to 3,914 square feet of living area. The homes were built from 1988 to 1993. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 661 to 783 square feet of building area. The comparables have improvement assessments that range from \$208,570 to \$221,240 or from \$55.25 to \$56.63 per square foot of living area.

The board of review also submitted written comments and a map depicting the subject and proximity to both parties' comparables. Comments from the board of review note that the subject property sold in April 2019 for a price of \$720,000. In support of the April 2019 sale of the subject, the board of review submitted a copy of the Multiple Listing Service (MLS) sheet on the subject and the PTAX-203 Real Estate Transfer Declaration for the April 2019 sale of the subject property. The MLS information sheet describes the subject property as "totally updated in 2015." The board of review contended that the appellant's total assessment request of \$210,963 reflects a market value for the subject of \$632,952 which is significantly below the April 2019 purchase price. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

As an initial matter, the Board finds that the sale of the subject property in April 2019, is not responsive to the equity argument and therefore shall not be considered.

¹ The fireplace count for the appellant's comparables was reported in the Comparable Report submitted by the board of review.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparable #3 which has an unfinished basement in contrast to the subject's finished basement.

The Board finds the best evidence of assessment equity to be the remaining comparables which are generally similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$152,690 to \$221,240 or from \$42.94 to \$56.53 per square foot of living area. The subject's improvement assessment of \$195,410 or \$53.00 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the comparables for differences from 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: July 19, 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

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

APPELLANT

Zachary Kailer, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

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