



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

APPELLANT: George Koutsogiannakis
DOCKET NO.: 19-08312.001-R-1
PARCEL NO.: 05-10-311-016

The parties of record before the Property Tax Appeal Board are George Koutsogiannakis, 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: \$30,230
IMPR.: \$88,520
TOTAL: \$118,750

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 is improved with a split-level style single family dwelling of frame construction with 1,778 square feet of living area. The dwelling was built in 1975. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, and an attached garage with 552 square feet of building area. The property has an 11,099 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 twenty-two equity comparables. The appellant explained that the appeal is based on inequity of assessments between two groups of homes located in the same block as the subject property. He asserted the block is surrounded by the streets of Wilmette on the east, Hawthorne on the north, Glenco on the west, and Wakeman on the south. Group #1 is primarily the group of homes facing Wilmette, Hawthorn, and Glenco

Streets. Group #1 is composed of fourteen homes. Group #2, where the subject is located, faces Wakeman Avenue. Group #2 is composed of nine homes, including the subject property.

Group #1 is composed of 1.5-story or 2-story dwellings of frame or frame and masonry construction that range in size from 3,013 to 4,245 square feet of living area. The homes were constructed from 1977 to 2005. Each comparable has a basement with seven having finished area. Each comparable has central air conditioning, one or two fireplaces, and a two-car to four-car garage. These properties have improvement assessments ranging from \$118,290 to \$212,010 or from \$39.26 to \$54.10 per square foot of living area.¹

Group #2 is composed of split-level, raised ranch, or two-story style dwellings of frame, masonry or frame and masonry construction that range in size from 1,272 to 2,443 square feet of living area. The homes were built from 1956 to 1977. Each comparable has a basement with four having finished area, and a one-car or a two-car garage ranging in size from 240 to 552 square feet of building area. Five comparables have central air conditioning and seven comparables have one fireplace. These properties have improvement assessments ranging from \$70,510 to \$123,470 or from \$42.66 to \$58.94 per square foot of living area.

The appellant also provided a table comparing the 2015 and 2019 assessments of the two groups. According to the appellant Group #1 had an average land assessment in 2015 of \$2.32 per square foot land area and an average land assessment in 2019 of \$2.79 per square foot of land area, an increase of 20.25%. Group #2 had an average land assessment in 2015 of \$2.28 per square foot of land area and an average land assessment in 2019 of \$2.75 per square foot of land area, an increase of 20.61%. Group #1 had an average building assessment in 2015 of \$50.25 per square foot of living area and an average building assessment in 2019 of \$50.38 per square foot of living area, an increase of 0.26%. Group #2 had an average building assessment in 2015 of \$41.82 per square foot of living area and an average building assessment in 2019 of \$51.10 per square foot of living area, an increase of 22.22%.

The appellant contends that the homes in Group #2, the older homes, are assessed more per square foot than the homes in Group #1, the newer homes. The appellant contends this is unfair as this disregards age, quality of the exterior, the basements of the newer homes are larger, the size of bathrooms in the newer homes are larger, and most of the newer homes have large porches facing their yards while the older homes have smaller porches or no porches.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$109,898 with the improvement assessment being reduced to \$79,668 or \$44.81 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 \$118,750. The subject property has an improvement assessment of \$88,520 or \$49.79 per square foot of living area.

¹ The Board has used the assessment grids provided by the board of review to describe the appellant's comparables as they were more legible and supported by copies of the property record cards for each comparable.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with split-level style dwellings of frame construction ranging in size from 1,608 to 1,713 square feet of living area. The homes were built from 1973 to 1977. Each comparable has a basement with finished area, central air conditioning, one fireplace and a two-car garage. The comparables are located in the same neighborhood as the subject and from .010 to .310 of a one mile from the subject property. The comparables have improvement assessments ranging from \$87,080 to \$112,820 or from \$52.75 to \$66.76 per square foot of living area. Board of review comparable #1 is the same property as appellant's Group #2 comparable #2.

In rebuttal the board of review asserted that none of the homes in appellant's Group #1 are comparable to the subject. The board of review asserted that only appellant's Group #2 comparables #1 and #2 are similar split-level homes like the subject.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which includes appellant's Group #2 comparable #2, as these properties are most similar to the subject property in location as well as dwelling style, age, size, and features. These comparables have improvement assessments that ranged from \$87,080 to \$112,820 or from \$52.75 to \$66.76 per square foot of living area. The subject's improvement assessment of \$88,520 or \$49.79 per square foot of living area falls within the overall improvement range but below the range on a per square foot basis as established by the best comparables in this record.

Less weight is given the remaining comparables submitted by the appellant due to differences in dwelling style, age and/or size. The Board also gives less weight to the appellant's analysis comparing the changes in assessments from 2015 to 2019 of two groups of properties as the changes in assessments from one general assessment period to another by differing percentages does not demonstrate assessment inequity. Changes in assessments are caused by many factors relative to market conditions such as location, style, age, size, features and condition of the real property. Additionally, the Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional

for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). In this appeal, the appellant did not demonstrate that the subject property was being assessed at a substantially higher proportion of its market value than the comparables he presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's property 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:

June 21, 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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