



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

APPELLANT: Jerzy & Kathryn Olcha
DOCKET NO.: 19-08343.001-R-1
PARCEL NO.: 01-14-205-030

The parties of record before the Property Tax Appeal Board are Jerzy & Kathryn Olcha, 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: \$25,160
IMPR.: \$73,000
TOTAL: \$98,160

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 tri-level dwelling of aluminum siding exterior construction with 1,545 square feet of living area. The dwelling was constructed in 1991 and is approximately 29 years old. Features of the home include a lower level, a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has an 11,129 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with tri-level homes of aluminum siding exterior construction with 1,545 square feet of living area. The dwellings are 29 years old. Each home has a lower level, central air conditioning and a 2-car garage. The comparables have improvement assessments of \$58,600 or \$37.92 per square foot of living area.

Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$58,586 or \$37.92 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 \$98,160. The subject property has an improvement assessment of \$73,000 or \$47.25 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted property record cards for six equity comparables along with property record cards for the appellants' three comparables. The board of review failed to provide a grid analysis or spreadsheet outlining the data. The property record cards disclose the parcels are located within the same assessment neighborhood code as the subject property. The comparables are improved with tri-level homes¹ of aluminum siding, aluminum siding and brick, or aluminum siding and stone exterior construction with 1,545 square feet of living area. The dwellings were built in 1991 or 1992. Each home has a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$73,000 to \$74,670 or from \$47.25 to \$48.33 per square foot of living area.

The board of review submitted notes of the township assessor asserting that the appellants' comparables have lower improvement assessments because they lack basements and fireplaces and that the board of review's comparables have basements with finished area and fireplaces like the subject.

Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

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 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which do not have a basement like the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables, which are identical to the subject in dwelling size and most features and similar to the subject in

¹ The property record card for comparable #2 describes a two-story home but the schematic drawing and photograph contained in the property record card show a tri-level home. Thus, the Board finds that comparable #2 is a tri-level home.

age and location. These comparables have improvement assessments that range from \$73,000 to \$74,670 or from \$47.25 to \$48.33 per square foot of living area. The subject's improvement assessment of \$73,000 or \$47.25 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 appropriate adjustments to the best comparables for differences from 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: 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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