



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

APPELLANT: Eva M. & Maria Zaczek
DOCKET NO.: 19-08900.001-R-1
PARCEL NO.: 09-21-102-021

The parties of record before the Property Tax Appeal Board are Eva M. & Maria Zaczek, 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: \$56,410
IMPR.: \$89,330
TOTAL: \$145,740

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 1-story dwelling of brick exterior construction with 2,367 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning and an attached 552 square foot garage. The property has a 10,047 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted assessment information on three equity comparables that are located from .0436 to .0566 of a mile from the subject. The comparables are improved with 1-story, 2-story or 3-story dwellings containing from 2,702 to 4,419 square feet of living area. The dwellings were built in 2003 or 2004. The comparables have basements, each with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 718 to 1,216 square feet of building area. The comparables have

improvement assessments ranging from \$168,270 to \$171,820 or from \$38.88 to \$62.28 per square foot of living area.

Based on this evidence, the appellants requested that the subject's improvement assessment be reduced to \$70,630 or \$29.84 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 \$145,740. The subject property has an improvement assessment of \$89,330 or \$37.74 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 that are located from .04 to .09 of a mile from the subject. The comparables are improved with 2-story dwellings containing from 2,909 to 3,100 square feet of living area. The dwellings were built from 2004 to 2013. The comparables have unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 380 to 650 square feet of building area. The comparables have improvement assessments ranging from \$128,910 to \$145,110 or from \$44.31 to \$46.81 per square foot of living area.

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

Conclusion of Law

The taxpayers contend assessment inequity with respect to the subject's improvement 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 parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparable #1 due to its newer age, when compared to the subject. The Board finds the parties' remaining comparables are similar to the subject in location, age and some features. However, each of the best comparables differ considerably from the subject in size and only one of the best comparables is a similar 1-story style dwelling, like the subject. Nevertheless, the best comparables have improvement assessments ranging from \$136,610 to \$171,820 or from \$38.88 to \$62.28 per square foot of living area. The subject's improvement assessment of \$89,330 or \$37.74 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

August 23, 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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