



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

APPELLANT: Stavros Maragos
DOCKET NO.: 20-08283.001-R-1
PARCEL NO.: 09-01-217-012

The parties of record before the Property Tax Appeal Board are Stavros Maragos, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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: \$98,560
IMPR.: \$358,150
TOTAL: \$456,710

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 2020 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 three-story dwelling of brick exterior construction with 3,485 square feet of living area. The dwelling was constructed in 2006 and is 14 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 484 square foot garage. The property has an 8,842 square foot site and is located in Hinsdale, Downers Grove 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 three equity comparables located in the same assessment neighborhood code as the subject and within .23 of a mile from the subject property. The comparables are improved with three-story dwellings of brick or frame exterior construction that range in size from 3,050 to 4,028 square feet of living area. The homes are 15 or 18 years old. Each comparable has a basement, central

air conditioning, one fireplace and a garage ranging in size from 484 to 662 square feet of building area. The comparables have improvement assessments that range from \$199,020 to \$294,620 or from \$62.76 to \$80.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$456,710. The subject has an improvement assessment of \$358,150 or \$102.77 per square foot of living area.

The board of review through the township assessor noted appellant's comparable #2 is receiving a negative 15% adjustment to both the land and improvement assessments due to location issues. In addition, the board of review's evidence disclosed appellant's comparables #1 and #3 have finished basement area that was not reported by the appellant.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on four equity comparables with the same assessment neighborhood code as the subject. The assessor's comparables are improved with three-story dwellings of frame or brick exterior construction that range in size from 3,317 to 3,470 square feet of living area. The homes were built from 2000 to 2007. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 649 square feet of building area. The comparables have improvement assessments that range from \$341,140 to \$386,040 or from \$102.80 to \$111.61 per square foot of living area. The assessor also provided property record cards and a map displaying the locations of both parties' comparables in relation to the subject. 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.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar in dwelling size when compared to the subject. In addition, appellant's comparable #2 is receiving a negative 15% adjustment to its improvement assessment due to its location issue.

The Board finds the best evidence of assessment equity to be the assessor's comparables which are more similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments that range from \$341,140 to \$386,040 or from \$102.80 to \$111.61 per square foot of living area. The subject's improvement assessment of \$358,150 or \$102.77 per square foot of living area falls within the range established by the best

comparables in this record on overall basis and slightly below on a square foot basis. After considering appropriate adjustments to the best 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:

May 16, 2023



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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