



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

APPELLANT: Pam Matyasik
DOCKET NO.: 22-03249.001-R-1
PARCEL NO.: 06-17-102-013

The parties of record before the Property Tax Appeal Board are Pam Matyasik, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$24,820
IMPR.: \$97,850
TOTAL: \$122,670

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 2022 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 1.5-story dwelling of frame, aluminum, or vinyl exterior construction with 1,773 square feet of living area. The dwelling was built in 1949. Features of the property include a partially finished basement, central air conditioning, one fireplace, and a detached two-car garage with 480 square feet of building area. The property has a 12,606 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.¹ The comparables are improved with 1.5-story dwellings of various exterior construction ranging in size from 1,063 to 1,770 square feet of living area. The homes were built

¹ Some of the descriptive information for the appellant's comparables was obtained from the evidence provided by the board of review which contained a grid analysis of the appellant's comparables.

from 1949 to 1959. Each comparable has an unfinished basement, one comparable has central air conditioning, two comparables each have one fireplace, and each comparable has a garage ranging in size from 440 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject. These properties have improvement assessments that range from \$63,380 to \$69,440 or from \$39.23 to \$59.62 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$72,409 or \$40.84 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 \$122,670. The subject property has an improvement assessment of \$97,850 or \$55.19 per square foot of living area.

The board of review submitted three grid analyses, one of which contained the appellant's comparables and two of which contained the board of review comparables, prepared by the township assessor. The assessor asserted that the subject property is in average condition whereas the appellant's comparables are in fair condition. The assessor reported that the subject and each of the board of review comparables received a rate code adjustment of 1.05 while each of the appellant's comparables received a rate code adjustment of 0.74. The differing rate codes allegedly reflect condition as asserted by the assessor. The board of review also submitted copies of the property record cards for the subject and both parties' comparables, which the Board notes, does not include details of condition or any "rate code."

In support of its contention of the correct assessment the board of review submitted information in two grid analyses on eight equity comparables. For clarity in the record, the comparables on the second grid were renumbered #5 through #8 in the order in which they were presented. The comparables are improved with 1.5-story dwellings of various exterior construction ranging in size from 1,638 to 1,825 square feet of living area. The homes were built from 1942 to 1957. Each comparable has a basement with six having finished area, seven comparables each have central air conditioning, four comparables each have one fireplace, and each comparable has a garage ranging in size from 440 to 760 square feet of building area. The comparables have the same assessment neighborhood code as the subject. These properties have improvement assessments that range from \$86,630 to \$104,180 or from \$48.96 to \$58.53 per square foot of living area. The board of review requested confirmation of the assessment.

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 record contains eleven comparables submitted by the parties to support their respective positions. The comparables are similar to the subject in location and are improved with homes

similar to the subject dwelling in style and age. The record disclosed, however, the subject property and the board of review comparables are assessed as being in average condition whereas the appellant's comparables are assessed as being in fair condition. This was unrefuted by the appellant in rebuttal. The Board, therefore, gives less weight to the appellant's comparables for differences from the subject dwelling in condition and the fact that appellant's comparables #1 and #2 are less similar to the subject dwelling in size than the remaining comparables in this record.

The Board finds the best evidence of assessment equity to be the comparables provided by the board of review as these properties are similar to the subject dwelling in condition, age, dwelling size, and most features with the exception one of the comparables lacks central air conditioning, four comparables lack a fireplace, and two comparables have unfinished basements. These comparables have improvement assessments that range from \$86,630 to \$104,180 or from \$48.96 to \$58.53 per square foot of living area. The subject's improvement assessment of \$97,850 or \$55.19 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 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:

April 16, 2024



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

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