



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

APPELLANT: Jason & Tiffany Bachar
DOCKET NO.: 22-03557.001-R-1
PARCEL NO.: 01-25-118-022

The parties of record before the Property Tax Appeal Board are Jason and Tiffany Bachar, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, 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: \$29,910
IMPR.: \$93,780
TOTAL: \$123,690

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 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 two-story dwelling of vinyl siding exterior construction containing 2,197 square feet of living area. The dwelling was built in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 400 square feet of building area. The property has an 8,542 square foot site located in Carol Stream, Wayne Township, DuPage County.

The appellants contend assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables improved with two-story dwellings of aluminum siding or vinyl siding exterior construction each with 2,197 square feet of living area. The homes were built in 1988 or 1989. Each comparable has a basement, central air conditioning, 2½ bathrooms, and a garage with 400 square feet of building area. Three of the comparables have one fireplace. These properties are

in the same neighborhood as the subject and from approximately .07 to .36 of a mile from the subject. Their improvement assessments range from \$86,430 to \$89,340 or from \$39.34 to \$40.66 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$86,550.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,690. The subject property has an improvement assessment of \$93,780 or \$42.69 per square foot of living area.

In rebuttal the board of review explained the subject has a higher assessment than the appellants' comparables because it has a 322 square foot glazed porch that adds \$3,940 to the improvement assessment and without the porch the subject's improvement assessment would be \$40.88 per square foot of living area. The board of review further explained that appellants' comparable #1 has a partial basement while the subject has a full basement; and appellants' comparables #3 and #4 have no fireplace while the subject has one fireplace. The board of review asserted that appellants' comparable #4 has a screened porch that adds \$2,200 to the assessment. Additionally, the board of review contends appellants' comparable #5 is most similar to the subject in features absent the glazed porch, and the board of review also used this property as a comparable (board of review comparable #3).

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with comparable #3 being a duplicate of appellants' comparable #5. The comparables are improved with two-story dwellings with aluminum siding or vinyl siding and brick exteriors with either 2,022 or 2,197 square feet of living area. The homes were built from 1988 to 1990. Each comparable has a basement with two having finished area, central air conditioning, 2½ bathrooms, and a garage ranging in size from 400 to 441 square feet of building area. Four comparables have one fireplace and comparable #1 also has a 400 square foot glazed porch. The comparables are in the same neighborhood as the subject and from approximately .07 to .18 of a mile from the subject. Their improvement assessments range from \$88,830 to \$96,860 or from \$40.66 to \$44.09 per square foot of living area.

In rebuttal, appellants' counsel argued that seven of the nine comparables submitted by the parties support a reduction in the subject's 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 parties submitted information on nine comparables to support their respective positions with one property being common to the parties. The comparables are similar to the subject in

location, age, style, and most features. The Board gives less weight to board of review comparable #1 due to differences from the subject in dwelling size and the fact it has finished basement area, a feature the subject does not have. The Board gives less weight to board of review comparable #2 as this property has finished basement area, a feature the subject does not have. The Board finds the best comparables to be the appellants' comparables and board of review comparables #3, #4 and #5, which includes a duplicate property. These comparables differ the subject in that none have a glazed porch as the subject has, which would add \$3,940 to the assessment according to the board of review. Additionally, appellants' comparables #3 and #4 as well as board of review #4 have no fireplace, while the subject has one fireplace, indicating each comparable would require an upward adjustment to make them more equivalent to the subject for this feature. These seven comparables have improvement assessments that range from \$86,430 to \$93,030 or from \$39.34 to \$42.34 per square foot of living area. The subject's improvement assessment of \$93,780 or \$42.69 per square foot of living area falls slightly above the range established by the best comparables in this record but is well supported after considering the adjustments to the comparables for the lack of a glazed porch and to those comparables that lack a fireplace.

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 properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record 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:

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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