



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

APPELLANT: Scott & Grace Mirsky
DOCKET NO.: 23-05823.001-R-1
PARCEL NO.: 01-27-204-006

The parties of record before the Property Tax Appeal Board are Scott & Grace Mirsky, 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: \$46,430
IMPR.: \$121,370
TOTAL: \$167,800

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 2023 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 2-story with 1-story dwelling of cedar and stone exterior construction with 2,836 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 575 square foot garage. The property has a 43,720 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal challenging both the land and improvement assessments. In support of this argument, the appellants submitted nine equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with 2-story with 1-story or 1-story with 1.5-story dwellings of cedar, brick, brick and cedar, or brick and stone exterior construction ranging in size from 2,860 to 4,600 square feet of living area. The dwellings are from 35 to 38 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one

to three fireplaces and a garage ranging in size from 413 to 1,021.¹ The comparables have improvement assessments ranging from \$111,800 to \$173,520 or from \$35.27 to \$39.71 per square foot of living area. The comparables have sites that range in size from 39,999 to 50,336 of land area and have land assessments of \$40,370 or \$46,430 or from \$.92 to \$1.06 per square foot of land area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$155,034, with a land assessment of \$44,430 or \$1.02 per square foot of land area and an improvement assessment of \$110,604 or \$39.00 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 \$167,800. The subject property has an improvement assessment of \$121,370 or \$42.80 per square foot of living area and a land assessment of \$46,430 or \$1.06 per square foot of land area.

In response to the appeal, the board of review submitted written notes from the township assessor critiquing the comparables submitted by the appellants. The board of review also provided a grid analysis and property record cards for the subject and the appellants' comparables. The assessor argued that other than the appellants' comparables #1 and #2, the comparables are larger than the subject, where several comparables are significantly larger than the subject. The assessor contended that larger homes typically have lower per square foot assessed values, than smaller homes. The assessor also indicated that only the appellants' comparables #3, #5 and #9 have finished basements, like the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis with information on the subject and six equity comparables, as well as property record cards for the subject and each comparable. The comparables have the same assessment neighborhood code as the subject and are improved with 2-story with 1-story or 1.5-story with 1-story dwellings of frame, frame and stone trim, frame and stone/stucco trim, or stucco exterior construction. The dwellings range in size from 2,564 to 3,147 square feet of living area that are from 29 to 36 years old. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 400 to 775 square feet of building area. Five comparables each have one or two fireplaces and three comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$117,030 to \$148,190 or from \$44.06 to \$47.83 per square foot of living area. The comparables have sites that range in size from 40,037 to 65,385 of land area and have land assessments of \$42,370 or \$46,430 or from \$.97 to \$1.16 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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

¹ The property record card for the appellants' comparable #3 provided by the board of review disclosed this property has a 529 square foot attached garage and a 492 square foot basement garage.

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 15 equity comparables for the Board's consideration. With respect to the subject's improvement assessment, the Board has given less weight to the appellants' comparables #3 through #9 due to their larger dwelling sizes, when compared to the subject. The Board has given reduced weight to board of review comparables #3, #4 and #6, which have inground swimming pools, unlike the subject.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparables #1 and #2, along with board of review comparables #1, #2 and #5, which are more similar to the subject dwelling size and also similar to the subject in location, age and some features. However, the Board finds the appellants' comparables #1 and #2 lack basement finish, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the five comparables have improvement assessments ranging from \$111,800 to \$138,890 or from \$38.59 to \$46.87 per square foot of living area. The subject's improvement assessment of \$121,370 or \$42.80 per square foot of living area falls within 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.

With respect to the subject's land assessment, the Board has given less weight to the appellants' comparable #9, as well as board of review comparables #1 and #2 due to their larger site size when compared to the subject. The Board has given most weight to the appellants' #1 through #8, along with board of review comparables #3 through #6, which are more similar to the subject in site size and have land assessments ranging from \$40,370 to \$46,430 or from \$.92 to \$1.16 per square foot of land area. The subject's land assessment of \$46,430 or \$1.06 per square foot of land area is equal to seven of the twelve best comparables in the record in terms of total land assessment and falls within the range established by the best comparables in the record on a per square foot of land area basis. Therefore, the Board finds the subject's land is equitably assessed.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

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 assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: _____

December 17, 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

AGENCY

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