



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

APPELLANT: John & Mary Ann Doukas  
DOCKET NO.: 10-02362.001-R-1  
PARCEL NO.: 01-33-400-022

The parties of record before the Property Tax Appeal Board are John & Mary Ann Doukas, the appellants, by attorney Daniel J. Farley, of Law Offices of Terrence Kennedy Jr. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$40,240**  
**IMPR.: \$102,510**  
**TOTAL: \$142,750**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part one-story and part two-story dwelling of frame construction containing 3,179 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 15,878 square foot site and is located in West Chicago, Wayne Township, DuPage County.

Counsel for the appellants appeared before the Property Tax Appeal Board arguing assessment inequity regarding the subject's improvement as the basis of the appeal.<sup>1</sup> The appellants are not disputing the subject's land assessment. The appellants submitted limited information on three comparable properties.<sup>2</sup> The comparables are described as one-story, two-story or part

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<sup>1</sup> The market value argument was withdrawn at hearing.

<sup>2</sup> The appellant requested the Board utilize the data submitted by the board of review regarding the comparables utilized by the appellant.

one-story and part two-story dwellings of frame construction that ranged in size from 2,575 to 3,818 square feet of living area. The dwellings were constructed from 1956 to 2000. Features of the comparables include a full or partial unfinished basement, central air conditioning, a fireplace and a 2-car, 4-car or a 3-car garage. The comparables have improvement assessments ranging from \$75,310 to \$93,330 or from \$24.44 to \$31.65 per square foot of living area. The subject's improvement assessment is \$102,510 or \$32.25 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with part one-story and part two-story dwellings of frame and masonry construction that range in size from 3,111 to 3,167 square feet of living area. The dwellings were constructed from 1990 to 1999. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement, central air conditioning and a 2-car or 3-car garage. Three comparables have one or two fireplaces. The properties have improvement assessments ranging from \$97,900 to \$114,320 or from \$31.22 to \$36.10 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the board of review comparables are the most similar to the subject in location, size, style, exterior

construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$97,900 to \$114,320 or from \$31.22 to \$36.10 per square foot of living area. The subject's improvement assessment of \$102,510 or \$32.25 per square foot of living area falls within the range established by the best comparables 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 assessment was inequitable 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.



Chairman



Member



Member



Member



Member

DISSENTING:

C E R T I F I C A T I O N

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: February 21, 2014



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 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 the subsequent year 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.

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.