



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

APPELLANT: James Halas  
DOCKET NO.: 11-02692.001-R-1  
PARCEL NO.: 01-28-106-017

The parties of record before the Property Tax Appeal Board are James Halas, 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, 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: \$34,230  
IMPR.: \$38,020  
TOTAL: \$72,250**

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 2011 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 one-story dwelling of brick construction with 1,108 square feet of living area. The dwelling was constructed in 1962. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage. The property has a 21,662 square foot

site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as a one-story and 2 split-level dwellings that were built between 1964 and 1967. The homes range in size from 1,588 to 1,991 square feet of living area. Features include partial basements/lower levels with finished area, central air conditioning and a garage. One of the comparables also has two fireplaces. The comparables have improvement assessments ranging from \$22.60 to \$26.46 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$26,846 or \$24.21 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 \$72,250. The subject property has an improvement assessment of \$38,020 or \$34.31 per square foot of living area.

The board of review noted that appellant's comparables were dissimilar from the subject in design and/or exterior construction. In addition, the appellant incorrectly included finished below-grade area in the living area calculation; the comparables range in size from 1,120 to 1,348 square feet of above-grade living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparable homes were similar in design, exterior construction and age to the subject and range in size from 975 to 1,196 square feet of living area. Each home has a basement, two of which include finished area. The comparables have improvement assessments ranging from \$33.47 to \$38.55 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

**Conclusion of Law**

The taxpayer 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 Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 as these homes have unfinished basements like the subject dwelling. The Board has given little weight to the appellant's comparables due to differences in design and/or size when compared to the subject dwelling. The board of review's most similar comparables had improvement assessments of \$33.47 and \$34.34 per square foot of living area. The subject's improvement assessment of \$34.34 per square foot of living area falls between these most similar comparables in this record. Based on this record 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.



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: July 18, 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.