



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

APPELLANT: Margaret A Christie  
DOCKET NO.: 11-02676.001-R-1  
PARCEL NO.: 09-13-400-023

The parties of record before the Property Tax Appeal Board are Margaret A Christie, the appellant, by attorney Liat R. Meisler, of Golan & Christie LLP 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:** \$90,090  
**IMPR:** \$189,420  
**TOTAL:** \$279,510

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 part two-story and part one-story dwelling of brick construction with 3,928 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 2,067 square foot unfinished basement, central air conditioning, three fireplaces and a 660 square foot

attached garage. The property has a 32,260 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending both overvaluation and assessment inequity as the bases of the appeal. The appellant did not challenge the subject's land assessment.

In support of the overvaluation argument the appellant submitted six comparable sales. The comparables have varying degrees of similarity when compared to the subject. The dwellings range in size from 3,199 to 5,497 square feet of living area and sold from January 2008 to July 2011 for prices ranging from \$600,000 to \$874,900 or from \$145.53 to \$199.71 per square foot of living area, including land.

In support of the inequity claim the appellant submitted information on ten equity comparables. The comparables have varying degrees of similarity when compared to the subject. The dwellings range in size from 3,483 to 4,389 square feet of living area and have improvement assessments ranging from \$142,370 to \$191,880 or from \$40.28 to \$43.75 per square foot of living area.

The appellant's attorney called no witnesses and acknowledged that her paralegal Jason Kuether prepared the evidence. Kuether was not present at the hearing to testify and be cross-examined.

The appellant requested that the improvement assessment be reduced to \$146,156 or \$36.54 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 \$279,510. The subject's assessment reflects a market value of \$843,167 or \$214.66 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$189,420 or \$48.22 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness to testify regarding the evidence she prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on six comparables. The board

of reviews comparable #7 was a teardown sale and comparable #8 was a vacant land sale. Comparables #1 through #6 have varying degrees of similarity when compared to the subject. The dwellings range in size from 3,892 to 4,638 square feet of living area and have improvement assessments that range from \$177,980 to \$220,760 or from \$40.75 to \$51.81 per square foot of living area. Comparables #4 through #6 sold from March to December of 2010 for prices ranging from \$1,030,000 to \$1,065,000 or from \$222.08 to \$261.32 per square foot of living area, including land.

The board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable sales for the Board's consideration. The Board gave no weight to board of review comparables #7 and #8 based on these comparables being comprised of vacant land, dissimilar to the subject's improved property. The Board gave less weight to appellant's comparable #1, #4 and #5. These sales occurred from January 2008 to October 2009 which are dated and less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to appellant's comparables #3 and #6 along with board of review comparable #4 based on their considerably newer age when compared to the subject. The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparables #5 and #6. These comparables were more similar to the subject in location, design, dwelling size, age and features. These most similar comparables sold for prices ranging from \$874,900 to \$1,065,000 or from \$195.42 to \$249.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$843,167 or \$214.66 per square foot of living area, including land, which is within the range established by the most similar comparable

sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also argued 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 parties submitted 16 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #4 and #6 based on a considerably older age when compared to the subject despite the subsequent renovation. The Board gave less weight to the appellant's comparable #8 based on its smaller dwelling size when compared to the subject. The Board gave less weight to board of review's comparable #4 based on a considerably newer age than the subject property. The Board gave less weight to the board of review's comparable #6 based on a larger dwelling size when compared to the subject. The Board finds the remaining 11 comparables submitted by both parties were more similar to the subject in age, dwelling size and features. These comparables had improvement assessments that ranged from \$142,370 to \$220,760 or from \$40.73 to \$51.81 per square foot of living area. The subject's improvement assessment of \$48.22 per square foot of living area falls within the range established by the 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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.

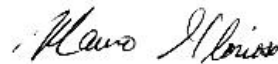
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Chairman




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Member



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Acting 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: June 26, 2015



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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.