



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

APPELLANT: Meghan Giebel
DOCKET NO.: 12-03305.001-R-1
PARCEL NO.: 09-07-210-010

The parties of record before the Property Tax Appeal Board are Meghan Giebel, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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: \$52,060
IMPR: \$82,570
TOTAL: \$134,630**

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 2012 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 part two-story and part one-story dwelling of frame construction containing 1,964 square feet of living area. The dwelling was constructed in 1930. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a detached garage with 400

square feet of building area. The property has a 7,650 square foot site and is located in Downers Grove, Downers Grove 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. Based on this evidence, the appellant requested a reduced improvement assessment of \$69,702 or \$35.49 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 \$134,630. The subject property has an improvement assessment of \$82,570 or \$42.04 per square foot of living area.

In response to the appellant's evidence, the board of review provided a memorandum which addressed adjustments to the comparables of both parties for differences from the subject, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. The differences included fireplace, bathroom, half bath and fixtures. Those "adjusted" improvement assessments range from \$36 to \$41 per square foot of living area. The memorandum also asserted there were differences in dwelling size and that all of the comparables had partial basements as compared to the subject's full basement.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds that appellant's comparable #3 along with board of review comparables #2 and #3 differs in age substantially from the subject dwelling which was built in 1930. The Board finds the remaining comparables submitted by the appellant, comparable #1 and #2, and the board of review, comparable #1, have greater similarity to the subject dwelling in age. These comparables also have varying degrees of similarity to the subject property in size, style and features where, in particular, each comparable has a partial basement as compared to the subject's full basement, making the subject dwelling superior to these homes in this aspect. The Board further finds all the comparables are inferior in that the subject property has two fireplaces while each of the comparables has either one fireplace or no fireplace.

These three most similar comparables submitted by the parties have improvement assessments ranging from \$36.00 to \$40.56 per square foot of living area. The subject's improvement assessment of \$42.04 per square foot of living area falls above the range established by the best comparables in this record which appears to be justified given the subject's superior features of an additional fireplace and a full basement when compared to these otherwise most similar comparables. Based on this record the Board finds the appellant 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: April 24, 2015



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.