



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

APPELLANT: Howard Ember
DOCKET NO.: 12-03655.001-R-2
PARCEL NO.: 09-12-305-017

The parties of record before the Property Tax Appeal Board are Howard Ember, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$193,800
IMPR.: \$155,000
TOTAL: \$348,800

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 consists of a two-story dwelling of frame exterior construction with 2,820 square feet of living area. The dwelling was constructed in 1908. Features of the home include a partial basement, one fireplace and a detached garage with 400 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. The comparables were improved with one 2-story dwelling; two part 2-story and part 1-story dwellings; one part

2-story, part 3-story and part 1-story dwelling; and one 2.5-story dwelling that ranged in size from 2,822 to 3,464 square feet of living area. The dwellings were constructed from 1898 to 1920 with comparables #2 and #4 having additions in 2008 and 1995, respectively. Each comparable had a basement, three comparables had central air conditioning, each comparable had one or two fireplaces and each comparables had garage area ranging in size from 440 to 960 square feet of building area. These comparables had improvement assessments ranging from \$155,260 to \$191,580 or from \$50.20 to \$62.89 per square foot of living area.

In the appellant's brief counsel asserted that the comparables had total assessments ranging from \$317,360 to \$342,330 reflecting market values ranging from \$282.97 to \$340.34 per square foot of living area. The appellant asserted the subject's total assessment of \$367,710 reflects a market value of \$391.22 per square foot of living area. The appellant contends the subject's assessment should be reduced to reflect a market value of \$300 per square foot of living area resulting in a total assessment of \$281,971.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$367,710. The subject property has an improvement assessment of \$173,910 or \$61.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 2-story dwellings of brick or frame construction that ranged in size from 1,976 to 2,604 square feet of living area. The dwellings were constructed from 1902 to 1925. Each comparable has a partial or full basement, three comparables each have one fireplace and three comparables have garages with either 456 or 468 square feet of building area. These comparables have improvement assessments ranging from \$128,920 to \$182,150 or from \$62.30 to \$75.27 per square foot of living area. Based on this evidence the board of review was of the opinion the subject was uniformly assessed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5 as these properties were

improved with dwellings most similar to the subject in age, size and features. These comparables had improvement assessments that ranged from \$50.20 to \$60.45 per square foot of living area. The subject's improvement assessment of \$61.67 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given appellant's comparable #1 due to differences from the subject in size. Less weight was given appellant's comparable #2 due to differences from the subject in age, with an addition constructed in 2008, and differences in features such as central air conditioning and larger garage area. Less weight was given the comparables provided by the board of review due to differences from the subject in size and/or age. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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



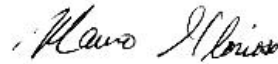
Member



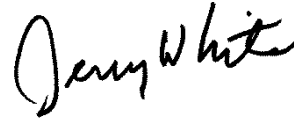
Member



Member



Member



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: March 18, 2016



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.