



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

APPELLANT: William Whittier
DOCKET NO.: 12-03930.001-R-1
PARCEL NO.: 09-10-403-003

The parties of record before the Property Tax Appeal Board are William Whittier, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, 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: \$ 81,780
IMPR.: \$ 297,220
TOTAL: \$ 379,000

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 single family dwelling of brick exterior construction with 3,814 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full finished basement, central air conditioning, three fireplaces

and a two-car attached garage with 484 square feet of building area. The property has a 10,350 square foot site and is located in Clarendon Hills, 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 four equity comparables. The comparables ranged in size from 3,810 to 4,260 square feet of living area and were constructed from 1991 to 2003. These comparables had improvement assessments ranging from \$251,210 to \$272,940 or from \$58.97 to \$71.64 per square foot of living area. The appellant requested the subject's improvement be reduced to \$228,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$379,000. The subject property has an improvement assessment of \$297,200 or \$77.93 per square foot of living area. In support of its contention of the correct assessment the board of review submitted copies of the property record cards and a grid analysis of the appellant's comparables as well as the copies of property record cards and a grid analysis of four comparables identified by the township assessor to support the assessment.

The four comparables selected by the assessor were improved with part two-story and part one-story dwellings of brick, frame or frame and brick construction that ranged in size from 3,093 to 3,891 square feet of living area. The dwellings were built from 1994 to 2008. Each comparable had a full or partial finished basement, central air conditioning, one to three fireplaces and garages ranging in size from 484 to 657 square feet of building area. Comparable #2 also had an in-ground swimming pool. These properties had improvement assessments ranging from \$241,070 to \$300,550 or from \$75.04 to \$78.42 per square foot of living area.

The data provided by the board of review indicated that appellant's comparables #2 through #4 had unfinished basements and comparables #2 and #4 did not have central air conditioning.

In rebuttal the appellant's counsel argued the board of review evidence should be stricken because it was not submitted on the Property Tax Appeal Board's prescribed form. He also argued the adjustments contained in the board of review submission were not explained, were vague and all but impossible to understand.

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 appellant's comparable #1 and comparables #1, #2 and #4 submitted by the board of review. These comparables were most similar to the subject in size, age and features with the exception board of review comparable #2 had an in-ground swimming pool. These four comparables had improvement assessments that ranged from \$71.64 to \$78.42 per square foot of living area. The subject's improvement assessment of \$77.93 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparables #2 through #4 due to the fact they differed from the subject in size and none had a finished basement like the subject property. Furthermore, appellant's comparables #2 and #4 had no central air condition while the subject had central air conditioning. The Board gave less weight to board of review comparable #3 because it differed from the subject in size and was newer than the subject. 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.