



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

APPELLANT: Andrew & Maria Faber
DOCKET NO.: 13-02720.001-R-1
PARCEL NO.: 10-02-201-017

The parties of record before the Property Tax Appeal Board are Andrew & Maria Faber, the appellants, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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: \$30,570
IMPR: \$156,230
TOTAL: \$186,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 3,335 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 503 square foot garage. The

property has an 11,568 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located in various neighborhood codes assigned by the assessor which differ from the subject's assigned neighborhood code. The comparables consist of a multi-story and two, two-story brick and frame dwellings that were 1 to 25 years old. The comparables range in size from 2,444 to 4,409 square feet of living area. Each comparable has a basement, two of which have finished areas, central air conditioning, one to five fireplaces and a two-car or a three-car garage. These properties have improvement assessments ranging from \$83,950 to \$148,770 or from \$33.74 to \$42.08 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$122,472 or \$36.72 per square foot of living area, the average per-square-foot improvement assessment of the appellants' comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,800. The subject property has an improvement assessment of \$156,230 or \$46.85 per square foot of living area.

In response to the appeal, the board of review submitted documentation prepared by the Downers Grove Township Assessor's Office. The assessor noted that the appellants' comparables were not in the same neighborhood code assigned by the assessor as the subject property and two of the appellants' comparables differed in dwelling size from the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables that are in the subject's neighborhood code. The comparables consist of part two-story and part one-story dwellings that range in size from 3,327 to 3,688 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 827 to 1,260 square feet of building area. The properties have improvement assessments ranging from \$155,770 to \$170,410 or from \$46.21 to \$47.66 per square foot of living area.

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

Conclusion of Law

The taxpayers contend 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 appellants 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 has given reduced weight to appellants' comparables #2 and #3 as each differs from the subject dwelling by approximately 1,000 square feet of living area and therefore, the Board finds these two properties are dissimilar to the subject.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 and the board of review comparables. These four comparables range in dwelling size from 3,227 to 3,688 square feet of living area and are similar in design, age and/or features. These comparables had improvement assessments that ranged from \$135,800 to \$170,410 or from \$42.08 to \$47.66 per square foot of living area. The subject's improvement assessment of \$156,230 or \$46.85 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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 taxation 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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.