



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

APPELLANT: Douglas Lewis
DOCKET NO.: 13-02743.001-R-1
PARCEL NO.: 06-24-103-002

The parties of record before the Property Tax Appeal Board are Douglas Lewis, the appellant, 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: \$50,150
IMPR: \$115,000
TOTAL: \$165,150**

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 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 two-story dwelling of frame construction with 3,433 square feet of living area. The dwelling was constructed in 1955 and had an addition and remodel in 2000. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a three-car

garage. The property has a 28,466 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of this inequity argument, the appellant submitted information on three comparables, none of which are located in the same neighborhood code as the subject property. The comparables consist of two-story frame or frame and brick dwellings there were 28 to 83 years old. The comparables range in size from 2,722 to 4,691 square feet of living area and feature full or partial basements, central air conditioning, one or three fireplaces and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$68,620 to \$105,410 or from \$22.47 to \$30.67 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$89,658 or \$26.12 per square foot of living area, which is the average of the appellant's three comparables on a per-square-foot basis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,150. The subject property has an improvement assessment of \$115,000 or \$33.50 per square foot of living area.

In response, the board of review submitted a memorandum prepared by Ronald Pajda, Deputy Assessor with the York Township Assessor's Office, along with a grid analysis of both parties' comparables. In the memorandum, Pajda asserted that none of the appellant's comparables are located in the subject's neighborhood and appellant's comparable #2 is located in Elmhurst rather than in Oak Brook.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame and brick dwellings that were built between 1953 and 1969. The homes range in size from 2,740 to 3,824 square feet of living area. Two of the comparables have basements and each comparable has a two-car garage. The properties have improvement assessments ranging from \$90,550 to \$127,340 or from \$33.05 to \$35.15 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's improvement 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 has given reduced weight to appellant's comparable #3 which was much newer and larger than the subject dwelling. The Board has also given reduced weight to board of review comparable #2 as this dwelling does not have a basement like the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1 and #3. The comparables have varying degrees of similarity to the subject in age, size and/or features. These comparables had improvement assessments that ranged from \$25.21 to \$33.30 per square foot of living area. The subject's improvement assessment of \$33.50 per square foot of living area falls slightly above the range established by the best comparables in this record, but appears justified when giving due consideration to the subject's larger basement and three-car garage as compared to the best comparables which all have two-car garages. 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



Member

Member



Member

Acting 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: November 20, 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.