



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

APPELLANT: Scott Root
DOCKET NO.: 13-02973.001-R-1
PARCEL NO.: 09-20-405-026

The parties of record before the Property Tax Appeal Board are Scott Root, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$39,670
IMPR.: \$52,550
TOTAL: \$92,220

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) contesting 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 is improved with a one-story dwelling of frame construction with 1,530 square feet of living area. The dwelling was constructed in 1968 with an addition in 2004. Features of the property include a partial basement that is partially finished, central air conditioning and a two-car garage with 768 square feet located in the basement. The

property also has a 192 square foot shed. The property has a 10,076 square foot site and is located in Downers Grove, 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 three equity comparables improved with one-story dwellings of frame construction that ranged in size from 1,584 to 1,632 square feet of living area. Each comparable was constructed in 1967 with additions in 1975, 1977 and 2003, respectively. Each comparable has a basement with two being partially finished, central air conditioning and a two-car garage ranging in size from 520 to 598 square feet of building area. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$48,820 to \$49,970 or from \$29.91 to \$31.31 per square foot of living area. The appellant's counsel asserted the comparables had an average improvement assessment of \$30.71 per square foot of living area and requested the subject's improvement assessment to be reduced to \$46,986.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,220. The subject property has an improvement assessment of \$52,550 or \$34.35 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor. The comparables were improved with one-story dwellings of frame construction that ranged in size from 1,449 to 1,562 square feet of living area. The dwellings were built from 1969 to 1971. Each comparable had a full basement that was partially finished, central air conditioning, one fireplace and a garage ranging in size from 567 to 619 square feet of building area. These properties had improvement assessments that ranged from \$50,070 to \$56,960 or from \$34.53 to \$39.31 per square foot of living area.

The board of review submission also included a narrative and a grid analysis containing adjustments to the comparables submitted by the parties to account for differences from the subject dwelling. 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 Board finds the record contains information on six comparables submitted by the parties that were similar to the subject in location, were similar to the subject in style and had varying degrees of similarity to the subject property in amenities. These comparables had improvement assessments that ranged from \$29.91 to \$39.31 per square foot of living area. The subject's improvement assessment of \$34.35 per square foot of living area falls within the range established by the comparables in this record. 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: January 22, 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.