



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

APPELLANT: Collene Vogt Trust  
DOCKET NO.: 13-03160.001-I-1  
PARCEL NO.: 03-26-201-018

The parties of record before the Property Tax Appeal Board are Collene Vogt Trust, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines; 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: \$ 86,820  
IMPR.: \$ 305,390  
TOTAL: \$ 392,210**

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 is improved with a single tenant, one-story industrial building of brick exterior construction that contains 21,493 square feet of building area. The building was constructed in 1987. The building has 2,013 square feet or

9.37% office space; a clear ceiling height of 18 feet; and two loading docks. The property has a 44,431 square foot site, resulting in a land to building ratio of 2.07:1. The subject property is located in Addison Township, DuPage County, Illinois.

The appellant argued the subject property was inequitably assessed. The appellant did not challenge the subject's land assessment. In support of this claim, the appellant submitted information for three comparables located in close proximity to the subject. The comparables were improved with one-story industrial buildings of masonry construction that were built in 1980 or 1986. The buildings contain from 5,100 to 19,860 square feet of office space or from 24.39% to 81.95% of the total building area and 15 to 20 foot clear ceiling heights. Comparable #1 has three loading and comparable #2 has one loading dock. The buildings ranged in size from 20,910 to 24,236 square feet of building area and had improvement assessments that ranged from \$216,150 to \$302,560 or from \$10.33 to \$12.48 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$392,210. The subject property has an improvement assessment of \$305,390 or \$14.20 per square foot of building area.

To demonstrate the subject property's assessment was uniformly assessed, the board of review submitted information on 15 assessment comparables. The evidence was prepared by the township assessor. The comparables were improved with one-story industrial buildings of masonry exterior construction that were built from 1979 to 1987. The buildings contain from 2,040 to 5,472 square feet of office space or from 9.35% to 38.09% of the total building area and 16 to 22 foot clear ceiling heights. The buildings ranged in size from 10,108 to 30,520 square feet of building area and contain from 1 to 10 rental units. They have improvement assessments that ranged from \$145,760 to \$461,510 or from \$11.53 to \$17.99 per square foot of building area.

The board of review's evidence shows the appellant's comparables contain from 2 to 4 rental units. In addition, although comparable #3 was built in 1982 and 1983, it received a "partial assessment" for the 2013 tax year. Based on this evidence, the

board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's counsel requested the Board place little weight on comparables #2, #3, #5, #6, #9 and comparables #11-#15 due to their smaller building sizes when compared to the subject. The appellant's attorney argued comparables #11 and #12 have 10 rental units, which are not comparable to the subject's single unit owner occupied use. The appellant argued comparable #1 was superior to the subject in ceiling height. Appellant argued comparable #4 was superior to the subject in land to building ratio, office space, the number of drive in doors and has six rental units rather than the two rental units reported by the assessor.

#### **Conclusion of Law**

The taxpayer argued 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 no reduction in the subject's assessment is warranted on this basis.

The parties submitted 18 assessment comparables for the Board's consideration. The Board gave less weight to 11 comparables due to their smaller or larger building sizes when compared to the subject. The Board finds the comparables submitted by the appellant and comparables #4, #7, #8 and #10 submitted by the board of review are more similar to the subject in location, building size, age, clear ceiling height and other salient features, however, each is a multi-tenant building as opposed to the subject's single-tenant use. They had improvement assessments that ranged from \$190,350 to \$344,680 or from \$10.34 to \$17.17 per square foot of building area. The subject property had an improvement assessment of \$305,930 or \$14.21 per square foot of building area, which falls within the range established by the most similar comparables contained in the

record. After considering any necessary adjustments to these comparables, such as minor differences in age, ceiling height, office space and number of units, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted. Based on this analysis, the Board finds the appellant failed to demonstrate assessment inequity by clear and convincing evidence.

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*

*Mario Alvarez*

\_\_\_\_\_  
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: December 18, 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.