



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

APPELLANT: Nichole Nicholson  
DOCKET NO.: 13-03262.001-R-1  
PARCEL NO.: 01-33-210-005

The parties of record before the Property Tax Appeal Board are Nichole Nicholson, 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:** \$28,200  
**IMPR.:** \$75,910  
**TOTAL:** \$104,110

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 two-story dwelling with vinyl siding and brick trim exterior construction with 2,987 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached

garage. The property is located in West Chicago, Wayne 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 two, two-story dwellings and a part two-story and part one-story dwelling that ranged in size from 3,007 to 3,602 square feet of living area. The dwellings were eight or nine years old. Each comparable has an unfinished basement, central air conditioning and an attached garage ranging in size from 580 to 660 square feet of building area. The comparables have improvement assessments that range from \$72,590 to \$86,430 or from \$24.00 to \$24.43 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$72,225 or \$24.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,110. The subject property has an improvement assessment of \$75,910 or \$25.41 per square foot of living area. The board of review submitted a statement and comparables identified by the township assessor. The assessor stated the appellant no longer owns the home as it was sold in March 2014 for a price of \$337,000, which is greater than the market value reflected by the assessment. In rebuttal the assessor stated that appellant's comparable #1 is similar to the subject in size but lacks a fireplace. The assessor also stated that appellant's comparables #2 and #3 are larger than the subject but explained that larger homes with similar features typically have higher overall building assessments than smaller homes but have a lower building assessment per square foot than smaller homes.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the assessor improved with two-story dwellings with vinyl siding and brick trim exteriors that ranged in size from 2,931 to 3,066 square feet of living area. Each comparable has an unfinished basement, central air conditioning and an attached garage ranging in size from 480 to 696 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$75,490 to \$78,040 of from \$25.27 to \$26.17 per square foot of living area.

The assessor also submitted information on four comparable sales to demonstrate the subject was not overvalued.

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 best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review, which were most similar to the subject in size. These comparables were also similar to the subject in features with the exception that appellant's comparable #1 and board of review comparables #1 through #3 had no fireplaces. Additionally, appellant's comparable #1 had a significantly smaller basement than the subject property. These comparables had improvement assessments that ranged from \$24.14 to \$26.17 per square foot of living area. The subject's improvement assessment of \$25.41 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 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.

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Chairman

*K. L. Fan*

*Mario Morris*

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Member

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Member

*JR*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

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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: February 19, 2016

*A. Proctor*

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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.