



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

APPELLANT: Adam Pflug
DOCKET NO.: 13-03263.001-R-1
PARCEL NO.: 09-27-105-032

The parties of record before the Property Tax Appeal Board are Adam Pflug, 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: \$31,940
IMPR.: \$64,160
TOTAL: \$96,100

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 part one-story and part two-story dwelling of frame construction with 2,022 square feet of living area. The dwelling was constructed in 1966 with an addition in 1996. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace and an attached garage with 770 square feet of

building area. The property has a 10,125 square foot site and is located in Darien, 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 part two-story and part one-story dwellings of frame construction that had either 2,141 or 2,407 square feet of living area. The dwellings were constructed in 1966 with comparable #2 having an addition in 1988. Two comparables had basements, two comparables had central air conditioning, each comparable had one fireplace and each comparable had a garage with 420 square feet of building area. The comparables had improvement assessments that ranged from \$61,110 to \$63,500 or from \$26.38 to \$28.70 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be reduced to \$56,353.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,100. The subject property has an improvement assessment of \$64,160 or \$31.73 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with part one-story and part two-story dwellings that ranged in size from 1,762 to 2,044 square feet of living area. The comparables were constructed from 1966 to 1969 with additions from 1977 to 2002. Each comparable had a partial basement that was partially finished, one comparable had central air conditioning, each comparable had one or two fireplaces and each had a garage ranging in size from 420 to 630 square feet of building area. These comparables had improvement assessments that ranged from \$59,780 to \$64,730 or from \$31.46 to \$35.92 per square foot of living area.

The board of review also submitted a written narrative in which it noted that each of the appellant's comparables was a different style than the subject property.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 the comparables submitted by the board of review, which were more similar to the subject dwelling in style than were the appellant's comparables. The board of review comparables were also similar to the subject in age and features. These comparables had improvement assessments that ranged from \$31.46 to \$35.92 per square foot of living area. The subject's improvement assessment of \$31.73 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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

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.