



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

APPELLANT: Paul Rieger
DOCKET NO.: 13-03483.001-R-1
PARCEL NO.: 05-14-111-005

The parties of record before the Property Tax Appeal Board are Paul Rieger, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan 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: \$54,950
IMPR.: \$141,310
TOTAL: \$196,260

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 of frame construction with 2,532 square feet of living area. The dwelling was constructed in 1911. Features of the property include a full basement partially finished with a recreation room, central air conditioning, a fireplace and a two-car garage with 400 square feet of building area. The property has a 7,309 square foot site and is located in Glen Ellyn, Milton 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 five equity

comparables improved with two-story dwellings of frame or brick construction that ranged in size from 1,860 to 2,332 square feet of living area. The dwellings were constructed from 1906 to 1981. Each comparable has a full or partial basement, four comparables have central air conditioning, four comparables each have one fireplace, one comparable has an attached and a detached garage with a combined area of 762 square feet and the remaining comparables each have a garage ranging in size from 130 to 840 square feet of building area. These comparables have improvement assessments ranging from \$52,380 to \$85,180 or from \$28.16 to \$40.79 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$90,418.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,260. The subject property has an improvement assessment of \$141,130 or \$55.81 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information provided by the township assessor on five equity comparables improved with two-story dwellings that ranged in size from 2,287 to 2,770 square feet of living area. The dwellings were constructed from 1925 to 1984. Each of the comparables has a basement with four being partially finished; central air conditioning; one, two or three fireplaces; and an attached and/or detached garage. These properties have improvement assessments ranging from \$134,720 to \$162,190 or from \$56.38 to \$64.82 per square foot of living area. 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 parties submitted information on ten suggested comparables to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparable #5 and board or review comparables #2 and #3. These comparables were most similar to the subject in age, exterior construction, size and features. The most similar comparables had improvement assessments that ranged from \$40.79 to \$58.50 per square foot of living area. The subject's improvement assessment of \$55.81 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the

remaining comparables submitted by the parties due to differences from the subject in age, size and/or exterior construction. 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.

Mario Alvares

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.