



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

APPELLANT: Richard Traut
DOCKET NO.: 13-03657.001-R-1
PARCEL NO.: 09-12-215-018

The parties of record before the Property Tax Appeal Board are Richard Traut, the appellant, by attorney LeRoy R. Hansen of Willowbrook; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$258,060
IMPR.: \$655,000
TOTAL: \$913,060

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 part 2.5-story, part 2-story and part 1-story single family dwelling of frame construction with 6,765 square feet of living area. The dwelling was constructed in 1917. Features of the home include an unfinished basement, two fireplaces and a detached garage with 1,032 square feet of building area with an apartment above the garage. The property has a 24,791 square foot site and is located in Hinsdale, 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 six equity comparables improved with dwellings that were relatively similar in style to the subject dwelling and ranged in size from 6,289 to 7,636 square feet of living area. The dwellings were constructed from 1898 to 1943 with comparable #2 having an addition in 2003, comparable #5 having additions in 1986 and 1994 and comparable #6 having additions in 1991 and 2013. Each

comparable has a basement with three being partially finished, four comparables have central air conditioning, the comparables have from two to five fireplaces and the comparables have garages ranging in size from 660 to 2,078 square feet of building area. Two comparables have swimming pools and one comparable has a tennis court. The comparables had improvement assessments ranging from \$380,580 to \$641,850 or from \$49.84 to \$90.52 per square foot of living area. The appellant's grid analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted improvement assessments ranging from \$42.39 to \$88.92 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to approximately \$85.00 per square foot of living area or \$576,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$913,060. The subject property has an improvement assessment of \$655,000 or \$96.82 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 improved with dwellings similar in style to the subject property. The dwellings ranged in size from 6,399 to 6,717 square feet of living area. The dwellings were constructed from 1915 to 1930. Comparable #1 had additions in 2009 and 2012; comparable #2 had additions in 1971 and 1988; and comparable #3 had additions in 1985, 1990 and 2004. Each comparable has a basement with one being finished, central air conditioning, one to four fireplaces and garages ranging in size from 600 to 1,794 square feet of building area. The comparables had improvement assessments that ranged from \$633,440 to \$724,050 or from \$94.30 to \$110.04 per square foot of living area.

In its submission the board of review provided a narrative with a listing of the assessed value attributed to various amenities. Using this data the board of review indicated the adjusted improvement assessed values of the appellant's comparables ranged from \$57 to \$102 per square foot of living area, rounded. The board of review comparables had adjusted improvement values ranged from \$104 to \$129 per square foot of living area, rounded. The board of review also indicated that appellant's comparable #2 was receiving an historical status assessment.

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 warranted.

The record contains nine comparables submitted by the parties to support their respective positions. The comparables had varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #2 due to differences from the subject in size and the fact the comparable was receiving an historical building assessment. The Board also gave less

weight to appellant's comparable #6 due to differences from the subject in size. The remaining comparables submitted by the parties had improvement assessments that ranged from \$69.70 to \$110.04 per square foot of living area. The subject's improvement assessment of \$96.82 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence 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

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 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.