



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

APPELLANT: Michael & Margot Henshaw  
DOCKET NO.: 13-03947.001-R-1  
PARCEL NO.: 09-24-200-005

The parties of record before the Property Tax Appeal Board are Michael & Margot Henshaw, the appellants, by Terrence J. Benshoof, Attorney at Law, in Glen Ellyn, 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:** \$182,870  
**IMPR.:** \$164,140  
**TOTAL:** \$347,010

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 consists of a part one-story and part two-story dwelling of frame and brick construction with 3,508 square feet of living area. The original dwelling was constructed in 1961 with a second story addition to part of the dwelling added in 1991. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 45,359 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment only; no dispute was raised concerning the land assessment (see Section 2c of the Residential Appeal petition). At hearing, counsel asserted that he was making an equity argument based upon a market value comparison; the appellants submitted no market

value evidence as defined in the procedural rules of the Property Tax Appeal Board (see 86 Ill.Admin.Code §1910.65(c)).

In support of the inequity argument, the appellants submitted information on three equity comparables located within a mile of the subject property. The comparable part one-story and part two-story dwellings of frame, brick or frame and brick exterior construction were either 10 or 15 years old. The homes range in size from 3,932 to 5,656 square feet of living area with basements, one of which has finished area, central air conditioning and two to four fireplaces. Each of the comparables also has a garage ranging in size from 814 to 988 square feet of building area. The comparables have improvement assessments ranging from \$221,060 to \$299,080 or from \$49.60 to \$56.96 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment to \$100,857 or \$28.75 per square foot of living area.

Upon inquiry by the board of review, counsel for the appellants stated that he gathered the comparable raw assessment data from the published assessment information of Downers Grove. Further inquiries were made about the varying dwelling sizes, basement sizes and number of fireplaces of the comparables when compared to the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$347,010. The subject property has an improvement assessment of \$164,140 or \$46.79 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted documentation prepared by the Downers Grove Township Assessor's Office, which included a narrative analysis along with four comparable properties, one of which sold. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township.

As to the appellants' comparables, Gaddis noted that the subject has a larger land area when compared to each of the appellant's suggested comparables and that the subject dwelling is substantially smaller than appellants' comparables #2 and #3. The four comparables presented by the board of review are part one-story and part two-story dwellings of frame, brick or frame and brick exterior construction that were built between 1987 and 1998 with one having been remodeled in 1995. The homes range in size from 2,825 to 4,140 square feet of living area with full or partial basements, two of which have finished areas, central air conditioning and one or three fireplaces. Each of the comparables has a garage ranging in size from 420 to 775 square feet of building area. The comparables have improvement assessments ranging from \$122,550 to \$207,630 or from \$43 to \$52 per square foot of living area, rounded.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 along with board of review comparable #4 as each of these dwellings are substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparable #1 along with board of review comparables #1, #2 and #3. These comparables had improvement assessments that ranged from \$43 to \$57 per square foot of living area, rounded. The subject's improvement assessment of \$47 per square foot of living area, rounded, falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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



Acting 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: December 23, 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.