



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

APPELLANT: Todd Molis
DOCKET NO.: 13-03968.001-C-1
PARCEL NO.: 09-35-402-002

The parties of record before the Property Tax Appeal Board are Todd Molis, the appellant, by attorneys Ryan Schaeffges and Richard J. Caldarazzo, of Mar Cal Law, P.C. 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: \$51,830
IMPR: \$150,960
TOTAL: \$202,790

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 consists of a two-story multi-tenant office building of brick construction with 6,450 square feet of building area. The building was constructed in 1982. Features of the building include central air conditioning. The property has a .62 acre site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal.¹ The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located within five blocks of the subject property. The comparables have varying degrees of similarity when compared to the subject. The buildings range in size from 11,320 to 93,200 square feet of building area and have improvement assessments that range from \$93,200 to \$154,370 or from \$8.38 to \$17.03 per square foot of building area.² The appellant's attorney called no witnesses and acknowledged that his predecessor prepared the evidence. The attorney stated that he was familiar with the subject property and reviewed the evidence.

The appellant requested that the improvement assessment be reduced to \$83,979 or \$13.02 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,790. The subject property has an improvement assessment of \$150,960 or \$23.40 per square foot of building area.

Representing the board of review was member Carl Peterson. Peterson called Edward Rottmann from Downers Grove Township as a witness to testify regarding the evidence he prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located within Downers Grove Township. The comparables have varying degrees of similarity when compared to the subject. The buildings range in size from 4,176 to 8,850 square feet of building area and have improvement assessments that range from \$93,160 to \$254,620 or from \$22.31 to \$30.18 per square foot of building area.

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

¹ A consolidated hearing was held under Docket Nos. 12-03795.001-C-1 and 13-03968.001-C-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

² The appellant's grid analysis depicts comparable #3 has 93,200 square feet of building area. The correct size is 5,474 square feet of building area per the property record card submitted by the board of review. Also, the appellant used the correct building size of 5,474 in calculation of the improvement assessment per square foot in the analysis.

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 ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their one-story design when compared to the subject's two-story design. Furthermore, the appellant's comparables #1 and #2 have a considerably larger building size when compared to the subject. The Board gave less weight to the board of review comparables #1 and #3 due to their smaller building size when compared to the subject. The Board gave less weight to the board of review's comparables #2 and #7 due to their larger building size when compared to the subject. . The Board finds the remaining three comparables to be more similar to the subject in exterior construction, design, age and dwelling size. These comparables had improvement assessments that ranged from \$22.36 to \$30.18 per square foot of living area. The subject's improvement assessment of \$23.40 per square foot of building area, which falls within the range established by the most similar 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.

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 area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.