



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

APPELLANT: Allan & Lisa Gaynor  
DOCKET NO.: 13-04063.001-R-1  
PARCEL NO.: 09-12-318-010

The parties of record before the Property Tax Appeal Board are Allan & Lisa Gaynor, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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:** \$86,840  
**IMPR:** \$337,970  
**TOTAL:** \$424,810

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 two-story, part three-story and part one-story dwelling of brick exterior construction with 4,185 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, three fireplaces

and a 672 square foot garage. The property has an 11,204 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this argument the appellants submitted information on eight equity comparables of similar design to the subject with frame, brick or brick and frame construction. The dwellings were 7 to 13 years old and range in size from 3,780 to 4,967 square feet of living area. Each comparable has a basement and a garage ranging in size from 399 to 953 square feet of building area. No other descriptive characteristics were provided in the grid analysis or spreadsheet of these comparables. The comparables have improvement assessments ranging from \$291,040 to \$367,640 or from \$65.55 to \$78.81 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$308,949 or \$73.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$424,810. The subject property has an improvement assessment of \$337,970 or \$80.76 per square foot of living area.

The board of review submitted documentation prepared by the township assessor which addressed adjustments to the comparables for differences from the subject such as brick exterior construction, garage size, number of fireplaces and other amenity differences, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. The assessor further commented on differences between the subject and each of the appellant's suggested comparables regarding style, exterior construction, dwelling size, basement size, number of baths and fixtures, fireplaces and other amenities. The township assessor contended that appellants' comparables #2 and #5 were most similar to the subject, but each has a smaller garage than the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables of similarly designed dwellings of brick exterior construction. The homes were built between 1998 and 2004 and range in size from 3,816 to 4,079 square feet of living area. Each home has a full basement with finished area,

two or three fireplaces and a garage ranging in size from 506 to 682 square feet of building area. These comparables have improvement assessments ranging from \$308,850 to \$335,810 or from \$80.94 to \$85.20 per square foot of living area.

Based on this evidence and argument, 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 eleven equity comparables for the consideration of the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in features, but each is similar in design, age, size and several features. These comparables had improvement assessments that ranged from \$65.55 to \$85.20 per square foot of living area. The subject's improvement assessment of \$80.76 per square foot of living area falls within the range established by the 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.

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 taxation 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: November 20, 2015

*A. Proctor*

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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.