



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

APPELLANT: Maggie Gerth
DOCKET NO.: 13-04077.001-R-1
PARCEL NO.: 09-12-405-004

The parties of record before the Property Tax Appeal Board are Maggie Gerth, the appellant), by attorney Whitney T. Carlisle of McCracken, Walsh & de LaVan, in Chicago; 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: \$157,630
IMPR.: \$465,370
TOTAL: \$623,000

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 2.5, 1, and 2-story brick dwelling that has 4,757 square feet of living area. The dwelling was originally constructed in 1922 with various additions and renovations in 1993. Features include a partial basement that is 50% finished, central air conditioning, two fireplaces and a 924 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a comparative grid analysis of five comparables¹. The comparables are improved with combinations of 2.5, 2 and 1-story dwellings of frame or

¹ Some of the omitted description information pertaining to the comparables was provided by the board of review.

brick and frame exterior construction that were originally built from 1897 to 1957, with additions and/or renovations from 1969 to 2003. The dwellings range in size from 4,120 to 5,539 square feet of living area. The comparables have full or partial basements, two of which are 25% finished. Four comparables have central air conditioning. The comparables have one to three fireplaces and garages that range in size from 480 to 840 square feet of building area. The comparables have improvement assessments ranging from \$347,480 to \$465,810 or from \$78.05 to \$85.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$623,000. The subject property has an improvement assessment of \$465,370 or \$97.83 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of four comparables prepared by the township assessor. The comparables are improved with combinations of 2.5, 2, 1.5 and 1-story dwellings of frame or brick exterior construction that were originally built from 1912 to 1930, with additions and/or renovations from 1960 to 1998. The dwellings range in size from 4,154 to 4,939 square feet of living area. The comparables have full or partial basements, two of which are 25% and 75% finished, respectively. Three comparables have central air conditioning. The comparables have two or three fireplaces and garages that range in size from 400 to 1,022 square feet of building area. The comparables have improvement assessments ranging from \$433,100 to \$488,430 or from \$93.63 to \$104.26 per square foot of living area. Based on this evidence, 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to comparables #2, #3 and #4 submitted by the appellant and comparables #2 and #3 submitted by the board of review. These comparables have unfinished basements, inferior to the subject. The Board finds the remaining four comparables were most similar when compared to the subject in location, design, size, age and features. These comparables have improvement assessments ranging from \$432,340 to \$488,430 or from \$78.05 to \$98.89 per square foot of living area. The subject property has an improvement assessment of \$465,370 or \$97.83 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. Therefore, the Board finds the subject's assessment is supported 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.



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.