



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

APPELLANT: Meghan Giebel
DOCKET NO.: 14-02718.001-R-1
PARCEL NO.: 09-07-404-025

The parties of record before the Property Tax Appeal Board are Meghan Giebel, the appellant, 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 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: \$143,800
IMPR.: \$178,370
TOTAL: \$322,170

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 2014 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 and part one-story dwelling of frame exterior construction. The original 1,856 square foot one-story dwelling was constructed in 1943 and a second story addition of 1,614 square feet was constructed in 2014 along with additional renovations resulting in an effective age of approximately 2000. After the changes, the dwelling contains a total of 3,470 square feet of living area and features a partial basement with finished area, central air conditioning, two fireplaces and a 648 square foot garage. The property has a 30,751 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends 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 inequity argument, the appellant submitted very limited information on three comparables in

the Section V grid analysis of the appeal petition. The appellant reported the comparable dwellings range in size from 2,873 to 4,594 square feet of living area. No information was provided in the grid analysis concerning the age, story height, exterior construction, foundation, features, amenities and/or garage information concerning these comparables. Attached printouts from the township assessor's office reveal the comparables were multi-level dwellings of frame or brick exterior construction. Comparable #1 was built in 1997; comparable #2 was built in 1953 and had renovations in 1990 and 1999; and comparable #3 was built in 1939 with renovations in 2013. Comparables #2 and #3 had partial basements and each comparable had a garage ranging in size from 481 to 960 square feet of building area. The comparables have improvement assessments ranging from \$143,990 to \$200,380 or from \$43.62 to \$50.12 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$149,210 or \$43.00 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 \$322,170. The subject property has an improvement assessment of \$178,370 or \$51.40 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the township assessor. The assessor reported individual differences between the subject and the appellant's suggested comparables. Although appellant's comparable #3 was originally a one-story dwelling with an addition built in 2013, the assessor contends that due to its larger size by more than 1,000 square feet of living area this is the last comparable property to 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. The comparables consist of part two-story and part one-story frame or frame and brick dwellings that were built between 1991 and 2005. The homes range in size from 3,553 to 3,803 square feet of living area and feature full or partial unfinished basements. Two of the comparables have central air conditioning and each has one fireplace and a garage ranging in size from 726 to 824 square feet of building area. The comparables have improvement assessments ranging from \$185,970 to \$202,560 or from \$50.65 to \$55.27 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 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable #3 due to its substantially larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with the board of review comparables. The dwellings have varying degrees of similarity to the subject in age, size, foundation and/or features. These comparables had improvement assessments that ranged from \$143,990 to \$202,560 or from \$49.33 to \$55.27 per square foot of living area. The subject's improvement assessment of \$178,370 or \$51.40 per square foot of living area falls within the range established by the best comparables in this record and appears to be well supported when giving due consideration to adjustments for differences in age, size and/or features. 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



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: August 19, 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.