



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

APPELLANT: Bertha Garcia  
DOCKET NO.: 14-02720.001-R-1  
PARCEL NO.: 09-24-201-007

The parties of record before the Property Tax Appeal Board are Bertha Garcia, 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:** \$225,550  
**IMPR.:** \$575,000  
**TOTAL:** \$800,550

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 single-family dwelling of brick exterior construction with 8,674 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement that is 75% finished, central air conditioning, four fireplaces, a three-stop elevator, an in-ground swimming pool and 1,576 square foot brick pool enclosure, a tennis court and a 1,308 square foot garage. The property has a 2.38-acre site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant presented evidence of assessment inequity in support of this appeal concerning the subject's improvement assessment.<sup>1</sup> No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three comparables

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<sup>1</sup> In Section 2d of the Residential Appeal petition, the appellant marked "comparable sales" as the basis of the appeal, but provided no recent comparable sales data to support such a contention.

located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story, part one-story and part three-story dwellings according to the underlying data sheets. In the grid the appellant reported that the homes were of frame or brick construction and were built in 2005 or 2007. The homes range in size from 6,749 to 9,021 square feet of living area and have full basements and garages ranging in size from 726 to 1,164 square feet of building area. No other feature or amenity details of the comparables was presented in the grid analysis. The properties have improvement assessments ranging from \$377,700 to \$499,260 or from \$55.34 to \$61.67 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$510,193 or \$58.82 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 \$800,550. The subject property has an improvement assessment of \$575,000 or \$66.29 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 that each of the comparables differs from the subject dwelling. Comparable #1 is smaller by over 1,000 square feet, lacks basement finish, lacks an elevator and lacks a tennis court. Appellant's comparable #2 is smaller in both living area and basement area and also has a smaller garage along with lacking an elevator, a pool, pool enclosure and tennis court. Comparable #3 differs in exterior construction and has less finished basement area and there is no elevator, pool, enclosure or tennis court.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a part two-story and part one-story and two, part two-story, part one-story and part three-story dwellings. The homes were described as being of brick construction and were built between 1997 and 2008. The homes range in size from 9,082 to 9,323 square feet of living area and have full or partial basements with finished areas. Each home has central air conditioning, three to five fireplaces and a garage ranging in size from 1,301 to 1,707 square feet of building area. Comparable #1 has a four-stop elevator; comparables #1 and #3 have pools and one has a pool house; comparable #2 has a tennis court. The properties have improvement assessments ranging from \$550,900 to \$624,090 or from \$59.60 to \$66.94 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 comparables #1 and #2 due to their smaller living area sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with the board of review comparables. These comparables have varying degrees of similarity to the subject dwelling in age, exterior construction, size and/or features. The comparables had improvement assessments that ranged from \$499,260 to \$624,000 or from \$55.34 to \$66.94 per square foot of living area. The subject's improvement assessment of \$575,000 or \$66.29 per square foot of living area falls within the range established by the best 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 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 appellant has 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.



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.