



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

APPELLANT: William Baedke  
DOCKET NO.: 14-03039.001-R-1  
PARCEL NO.: 05-15-212-035

The parties of record before the Property Tax Appeal Board are William Baedke, the appellant, by attorney Rishi Vohra, of The Vohra Law Firm, 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:** \$26,560  
**IMPR.:** \$320,630  
**TOTAL:** \$347,190

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 two-story dwelling of brick construction with 5,542 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, two fireplaces and an attached 869 square foot garage. The property has a 20,023 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised with the land assessment. In support of this argument the appellant submitted information on three equity comparables located within less than a mile from the subject property. The comparables consist of two-story frame or brick

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<sup>1</sup> The appellant reported an unfinished basement, but the assessing officials reported 2,075 square feet of finished basement area as part of the property record card. The appellant did not refute the assertion with any rebuttal filing.

dwellings that were built in 2007 or 2008 as reported by the appellant. The homes range in size from 4,791 to 7,890 square feet of living area and feature full unfinished basements as stated by the appellant. Each home has central air conditioning, fireplace and garage amenities. The properties have improvement assessments ranging from \$182,250 to \$407,280 or from \$38.04 to \$51.62 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$273,440 or \$49.34 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 \$347,190. The subject property has an improvement assessment of \$320,630 or \$57.85 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's office. The assessor contended that appellant's comparables #1 and #2 were not located within the subject's neighborhood "which means it is not being assessed" with the subject. In addition, the assessor reported that both of these properties had their assessments reduced to reflect sale prices, but would be reassessed in 2015 "to provide uniformity." The assessor also reiterated the appellant's comparable properties reporting that comparable #2 was built in 1948 and actually had a lower improvement assessment of \$123,950 than was reported by the appellant as \$201,530.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables. The comparables consist of two-story frame, stucco or brick dwellings that were built between 1991 and 2011. The homes range in size from 4,585 to 6,107 square feet of living area and feature full basements, three of which have finished areas. Each home has central air conditioning, one to four fireplaces and a garage. The properties have improvement assessments ranging from \$286,650 to \$436,200 or from \$62.52 to \$71.43 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 seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its older age and to comparable #3 due to its larger living area when compared to the

subject. The Board has also given reduced weight to board of review comparable #3 due its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #2 and #4. These comparables range in dwelling size from 4,791 to 6,107 square feet of living area and had improvement assessments that ranged from \$38.04 to \$71.43 per square foot of living area. The subject's improvement assessment of \$57.85 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.

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: September 23, 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.