



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

APPELLANT: Tom McCarty  
DOCKET NO.: 14-03069.001-R-1  
PARCEL NO.: 09-01-116-008

The parties of record before the Property Tax Appeal Board are Tom McCarty, the appellant, by attorney George J. Relias, of Relias & Tsonis, LLC 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:** \$137,580  
**IMPR.:** \$365,500  
**TOTAL:** \$503,080

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 with 4,611 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full basement with 75% of finished area, central air conditioning, three fireplaces and an attached 648 square foot garage. The property has an 18,300 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the "same neighborhood" as the subject property. The comparables consist of part two-story and part one-story frame dwellings that were originally built between 1903 and 2012; the 1903 dwelling was remodeled in 1981 and 2004 and the 1963 dwelling was remodeled in 1969 and 1996. The homes range in size from 4,058 to 4,590 square feet of living area and feature basements. Four

of the comparables have garages ranging in size from 528 to 720 square feet of building area. The comparables have improvement assessments ranging from \$287,920 to \$339,790 or from \$65.24 to \$74.11 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$330,471 or \$71.67 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 \$503,080. The subject property has an improvement assessment of \$365,500 or \$79.27 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Downers Grove Township Assessor's Office. The assessor contends that there are differences in exterior construction, bathrooms, fireplaces, air conditioning, basement size and/or basement finish between the subject and the comparables presented by both parties. As to appellant's comparables #1 and #3, the assessor contends these properties are located near a busy street and have been given 10% economic obsolescence allowances for location. As part of the response, the assessor also reiterated the appellant's comparables reporting that four have central air conditioning, one has a 75% finished basement and each have from two to four fireplaces.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story frame, brick or frame and brick dwellings that were built between 1996 and 2010. The homes range in size from 4,409 to 4,758 square feet of living area and feature full or partial basements that are 75% or 100% finished. Each comparable has central air conditioning, two to four fireplaces and a garage ranging in size from 717 to 965 square feet of building area. The comparables have improvement assessments ranging from \$363,930 to \$390,840 or from \$80 to \$85 per square foot of living area, rounded.

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #2 and #4 as these dwellings were much older in original construction than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables. These comparables range in size from 4,192 to 4,758 square feet of living area and were built between 1990 and 2010. These comparables had improvement assessments that ranged from \$287,920 to \$390,840 or from \$65 to \$85 per square foot of living area, rounded. The subject's improvement assessment of \$365,500 or \$79.27 per square foot of living area falls within the range established by the best comparables in this record and appears supported by the subject's dwelling size of 4,611 square feet and year of construction of 1998. 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.