



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

APPELLANT: Richard & Patricia Moore  
DOCKET NO.: 14-03072.001-R-1  
PARCEL NO.: 09-11-308-002

The parties of record before the Property Tax Appeal Board are Richard & Patricia Moore, the appellants, 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 A Reduction 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:** \$81,900  
**IMPR.:** \$180,380  
**TOTAL:** \$262,280

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame exterior construction with 3,110 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, a fireplace and a 483 square foot garage. The property has an 11,250 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment. No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellants submitted limited information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of multi-story dwellings of frame or brick exterior construction that were built between 1990 and 2002. The homes range in size from 3,331 to

3,978 square feet of living area. Each home has a full basement. No information was provided concerning air conditioning or fireplace amenities of the properties. Each home has a garage ranging in size from 200 to 744 square feet of building area. The properties have improvement assessments ranging from \$181,210 to \$233,580 or from \$53.80 to \$59.37 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$178,874 or \$57.52 per square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,800. The subject property has an improvement assessment of \$191,900 or \$61.70 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Downers Grove Township Assessor's Office along with additional data. The assessor noted differences between the subject property and the appellants' comparables in age, exterior construction, design height with part three-story area, dwelling size, bathrooms, fireplaces and/or lot size. As part of the submission, the board of review reiterated the appellants' comparables in a grid which reflected that one home has a finished basement and each home has central air conditioning along with one or two 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 dwellings of frame exterior construction that were built between 1992 and 2000. The homes range in size from 2,792 to 3,430 square feet of living area. Each home has a full basement, two of which have finished area. The homes each have central air conditioning, one or two fireplaces and a garage ranging in size from 475 to 786 square feet of building area. The properties have improvement assessments ranging from \$192,430 to \$227,720 or from \$66.06 to \$68.92 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 taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables located in close proximity to the subject property and which have varying degrees of similarity to the subject property for consideration

by the Property Tax Appeal Board to support their respective positions. The Board has given reduced weight to appellants' comparables #1 through #4 and board of review comparables #1 and #3 due to the differences in age, story height design and/or dwelling sizes when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparable #5 and board of review comparables #2 and #4. These three comparables were built between 1990 and 1999. The homes range in size from 3,098 and 3,331 square feet of living area. Each comparable has central air conditioning which is not a feature of the subject dwelling. One of the homes also has basement finished area. These properties had improvement assessments that ranged from \$197,770 to \$208,630 or from \$59.37 to \$67.12 per square foot of living area. The subject's improvement assessment of \$191,900 or \$61.70 per square foot of living area falls within the range established by the best comparables in this record, but appears to be excessive when considering the subject's inferior features such as a lack of central air conditioning. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.