



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

APPELLANT: Bruce & Karen Larson
DOCKET NO.: 14-03215.001-R-1
PARCEL NO.: 09-12-210-015

The parties of record before the Property Tax Appeal Board are Bruce & Karen Larson, the appellants, 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: \$204,600
IMPR.: \$1,063,190
TOTAL: \$1,267,790

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 dwelling of masonry exterior construction with 6,773 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full basement that is 75% finished, central air conditioning, nine fireplaces and a 529 square foot garage. Additional amenities of the property include a 1,078 square foot guest house, a 944 square foot in-ground pool along with patio and porch amenities. The property has a 30,170 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal challenging only the improvement assessment. In support of this argument, the appellants submitted a spreadsheet with information on nine equity comparables along with a letter explaining the basis for the appeal contending that many of the comparables presented have similar amenities.

Three of the comparable dwellings are part two-story, part-three story and part one-story dwellings and the remaining six comparables are part two-story and part one-story dwellings. The dwellings are either frame, masonry or frame and masonry in exterior construction and were built between 2006 and 2013. The homes range in size from 6,047 to 7,870 square feet of living area and feature full or partial basements, each of which have finished areas. Each home has central air conditioning and from 2 to 8 fireplaces. The properties have garages ranging in size from 756 to 1,268 square feet of building area. Comparables #1 and #6 have elevators. None of the comparables presented by the appellants have in-ground pools and/or guest houses like the subject property. The comparables have improvement assessments ranging from \$768,470 to \$940,300 or from \$118.88 to \$132.96 per square foot of living area.

As part of the analysis on the spreadsheet, the appellants reported that five of the comparables were the same age as the subject dwelling; five of the comparables were of masonry construction like the subject; six of the comparables were "same size range"; and the appellants contended that comparables #2 and #9 were the most similar to the subject and comparables #2 and #8 had the "least adjustments."

Based on this evidence and argument, the appellants requested an improvement assessment for the subject of \$969,000 or \$143.07 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 \$1,267,790. The subject property has an improvement assessment of \$1,063,190 or \$156.97 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor that detailed the differences in size, age, exterior construction and/or amenities between the appellants' comparables and the subject property, including in particular, a guesthouse and a pool.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables where comparables #1, #2 and #3 were the same properties as appellants' comparables #7, #8 and #9, respectively. Board of review comparable #4 is a part two-story and part one-story masonry dwelling that was built in 2002. The home contains 7,250 square feet of living area with a full finished basement, central air conditioning and five fireplaces. The home also has a 1,684 square foot garage and a 1,250 square foot pool. This property has an improvement assessment of \$1,076,870 or \$148.53 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided a total of ten comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3, #4 and #6 due to differences in dwelling size and/or story height when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2, #5, #7, #8 and #9 along with the board of review comparables, three of which were also presented by the appellants. These comparables had improvement assessments that ranged from \$121.89 to \$148.53 per square foot of living area. The subject's improvement assessment of \$156.97 per square foot of living area falls above the range established by the best comparables in this record, but appears to be justified when giving due consideration to the subject's 1,078 square foot guest house that is not a feature of any of the comparables and to the subject's 944 square foot pool, where only board of review comparable #4 has a pool and this board of review comparable carries the highest improvement assessment among the best comparables. Based on this record the Board finds the appellants 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: February 24, 2017



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.