



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

APPELLANT: Marianne Mintz  
DOCKET NO.: 14-03217.001-R-1  
PARCEL NO.: 09-01-121-015

The parties of record before the Property Tax Appeal Board are Marianne Mintz, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$66,880  
**IMPR.:** \$172,570  
**TOTAL:** \$239,450

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 is improved with a part two-story and part one-story dwelling of frame construction with 2,677 square feet of living area. The original ranch style portion of the home was constructed in 1927 with 1,150 square feet; a second story 1,190 square foot addition as constructed in 1990; and a 1-story 337 square foot addition was built in 1998. Features of the home include a partial basement, central air conditioning, one fireplace and a detached garage with 484 square feet of building area. The property has an 8,828 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this

argument the appellant submitted information on six equity comparables improved with part 2-story and part 1-story dwellings of frame construction that ranged in size from 2,400 to 2,749 square feet of living area.<sup>1</sup> The dwellings were constructed from 1917 to 1996 with comparables #1 and #2 having additions in 2002 and 1999, respectively. Each comparable had a basement, five comparables have central air conditioning, five comparables had one or two fireplaces and each comparable had a garage ranging in size from 400 to 720 square feet of building area. The comparables had improvement assessments ranging from \$129,830 to \$142,960 or from \$50.51 to \$55.76 per square foot of living area. In the grid analysis prepared by the appellant adjustments were made to the comparables for differences from the subject property resulting in adjusted improvement assessments ranging from \$49.42 to \$56.03 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$142,000 or \$53.04 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 \$239,450. The subject property has an improvement assessment of \$172,570 or \$64.46 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables identified by the township assessor. The comparables were improved with part two-story and part one-story dwellings of frame or frame and brick construction that ranged in size from 2,666 to 2,835 square feet of living area. The dwellings were constructed from 1943 to 1994 with comparables #1, #3 and #4 having additions in 1983, 1992, 1993 and 1999. Each comparable had a basement with one being partially finished, each comparable had central air conditioning, the comparables had one or three fireplaces and each comparable had a garage ranging in size from 365 to 775 square feet of building area. The comparables had improvement assessments ranging from \$165,900 to \$193,070 or from \$61.16 to \$71.24 per square foot of living area.

In rebuttal the board of review provided a statement explaining that each of the appellant's comparables was receiving a 15% or 30% economic obsolescence adjustment due to their locations near Ogden Avenue and/or commercial property. These adjustments were noted on copies of the property record cards for the appellant's comparables submitted by the board of review.

The board of review requested confirmation of the assessment.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the

---

<sup>1</sup> The board of review provided a grid analysis of the appellant's comparables with greater descriptive detail than the data summarized on the appellant's grid analysis.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The comparables provided by the board of review were relatively similar to the subject in location, style, size, features and effective age. These comparables had improvement assessments that ranged from \$165,900 to \$193,070 or from \$61.16 to \$71.24 per square foot of living area. The subject's improvement assessment of \$172,570 or \$64.46 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables as each property was receiving a 15% or 30% deduction to their respective assessments for economic obsolescence due to their locations near Ogden Avenue and/or commercial property. Neither the subject property nor any of the comparables provided by the board of review were receiving the negative adjustment for economic obsolescence predicated on their locations. 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

Member

DISSENTING:

C E R T I F I C A T I O N

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: April 22, 2016

*A. Hertel*

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.