



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

APPELLANT: Laura Ginett
DOCKET NO.: 14-03218.001-R-1
PARCEL NO.: 09-12-319-002

The parties of record before the Property Tax Appeal Board are Laura Ginett, the appellant, 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: \$87,250
IMPR.: \$283,180
TOTAL: \$370,430

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, part one-story and part three-story dwelling of brick exterior construction with 3,484 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full basement that is 75% finished, central air conditioning, four fireplaces and a 658 square foot garage. The property has an 11,207 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 a spreadsheet with information on six equity comparables along with a letter explaining the basis for the appeal and contending that the assessor used

dissimilar comparables whereas the appellant provided comparables that "did have some of the same style."

Three of the comparable dwellings are part two-story, part one-story and part-three story dwellings and the remaining three comparables are part two-story and part one-story dwellings. The dwellings are either frame, masonry or part masonry in exterior construction and were built between 1995 and 2001. The homes range in size from 2,702 to 3,279 square feet of living area and feature full basements, one of which has finished area. Three of the comparables have central air conditioning and each home has one or two fireplaces. The properties have garages ranging in size from 396 to 787 square feet of building area. The comparables have improvement assessments ranging from \$192,620 to \$232,030 or from \$52.51 to \$75.48 per square foot of living area.

As part of the analysis on the spreadsheet, the appellant reported that all of the comparables were the "same age range" as the subject dwelling; three of the comparables were of masonry construction like the subject; four of the comparables were "same size range"; and the appellant contended that comparables #4, #5 and #6 had the "least adjustments" although these three homes differed in story height from the subject dwelling.

Based on this evidence and argument, the appellant requested an improvement assessment for the subject of \$262,000 or \$75.20 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 \$370,430. The subject property has an improvement assessment of \$283,180 or \$81.28 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 exterior construction, bathrooms, fireplaces, air conditioning amenity and/or basement finishes. In a narrative, the assessor also explained additional differences between the subject and the appellant's comparables in location concerning appellant's comparables #4, #5 and #6 which were given economic obsolescence allowances for location on busy streets/thoroughfares.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables. Board of review comparables #1 and #4 are part two-story and part one-story homes, comparable #5 is a part two-story and part three-story home and comparables #2 and #3 are each part two-story, part three-story and part one-story homes. The homes are frame, masonry or frame and masonry dwellings that were built between 1996 and 2004. The homes range in size from 2,922 to 3,490 square feet of living area with a full finished basements, three of which are 75% finished. Each home has central air conditioning and one to five fireplaces. Each home has a garage ranging in size from 400 to 484 square feet of building area. The comparables have improvement assessments ranging from \$234,170 to \$278,940 or from \$79.93 to \$84.28 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 eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 through #6 due to differences in location, design, size, air conditioning amenity and/or basement finish. The Board has also given reduced weight to board of review comparables #1 and #4 due to the lack of basement finish.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #2, #3 and #5. These comparables had improvement assessments that ranged from \$73.71 to \$84.28 per square foot of living area. The subject's improvement assessment of \$81.28 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-justified when giving due consideration to the subject's newer age, size and/or features. 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: _____

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.