



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

APPELLANT: Dennis Redmond  
DOCKET NO.: 14-03237.001-R-1  
PARCEL NO.: 06-36-410-003

The parties of record before the Property Tax Appeal Board are Dennis Redmond, 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:** \$13,130  
**IMPR.:** \$118,110  
**TOTAL:** \$131,240

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 two-story condominium townhome of brick and cedar exterior construction with 2,887 square feet of living area. The dwelling was constructed in 1986. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 483-square foot two-car garage. The property is located in Hinsdale, York Township, DuPage County.

Dennis Redmond appeared before the Property Tax Appeal Board contending assessment inequity of land and improvements as the basis of the appeal. In support of this argument, Redmond testified about the four equity comparables that he selected. The comparables are located within 175 yards of the subject property and they belong to the same condominium association as the subject. The comparables were improved with a two-story townhouse that contains either 4,050 or 4,356 square feet of living area. The dwellings were of brick and cedar exterior construction and are 26 years old. The appellant reports that one comparable has a

finished basement, three comparables have a crawl-space foundation, each comparable has central air conditioning, one or two fireplaces and a garage that contains 474 or 651 square feet of building area. The comparables were reported to have improvement assessments that range from \$113,440 to \$135,390 or from \$26.04 to \$33.43 per square foot of living area. The appellant did not disclose the lot sizes for the suggested comparables but their assessments ranged from \$12,610 to \$15,050.

The appellant also submitted a report that disclosed the percentage of ownership and neighborhood code from DuPage County for neighborhoods GM4, GM5 and GM6. The report discloses that the subject property is in neighborhood code "GM5" and the appellant's comparables are in neighborhood code "GM4."

Based on the evidence and testimony, the appellant requested the land assessment be reduced to \$7,757 and the improvement assessment be reduced to \$69,778 or \$24.17 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 \$131,240. The subject property has an improvement assessment of \$118,110 or \$40.91 per square foot of living area and a land assessment of \$13,130.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Rhonda Pavlica as a witness to testify regarding the evidence she prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The comparables are improved with a two-story townhouse that range in size from 2,773 to 3,059 square feet of living area. The dwellings were of frame, brick or stone or brick, masonry or stone exterior construction and were constructed from 1980 to 1986. The comparables do not have a basement, each comparable has a two-car garage. The comparables were reported to have improvement assessments that range from \$118,110 to \$140,840 or from \$40.91 to \$49.49 per square foot of living area. The board of review did not disclose the lot sizes for the suggested comparables but their land assessments ranged from \$13,130 to \$15,680.

Based on the evidence and testimony, the board of review requested confirmation of the subject's assessment.

Under cross examination, Pavlica testified that the properties are valued based on the sales in the entire complex and not divided up based on the five or six neighborhood associations in the Graue Mill Subdivision.

### **Conclusion of Law**

The taxpayer contends assessment inequity in land and improvements 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 land or improvement assessment is not warranted.

With respect to the subject's improvement assessment, the record contains ten suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both the appellant and board of review were located in the subject's neighborhood. The Board gave less weight to the appellant's comparables based on their considerably larger dwelling size when compared to the subject. The Board finds the board of review comparables to be more similar in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$118,110 to \$140,840 or from \$40.91 to \$49.49 per square foot of living area. The subject property has an improvement assessment of \$118,110 or \$40.91 per square foot of living area, which falls within the range established by the most similar comparables in the record. The Property Tax Appeal Board finds it problematic that condominiums that are larger and more valuable have lower assessments than the subject. However, the Property Tax Appeal Board jurisdiction is solely limited to the subject property and does not have jurisdiction to increase the assessments of the appellant's comparables. Based on the aforementioned assessment data, the Property Tax Appeal Board finds the subject's improvement assessed valuation is supported.

The appellant also argued that the subject's land was not uniformly assessed. The record contains ten suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties are similar to the subject in location. These comparables have land assessments ranging from \$12,610 to \$15,680. The subject property has a land assessment of \$13,130, which falls within the range established by the comparables. The Board finds the subject's land assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted on this basis.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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 21, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Dennis Redmond  
1414 Burr Oak Court  
Hinsdale, IL 60521

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187