



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

APPELLANT: Gerald Summers  
DOCKET NO.: 15-04744.001-R-1  
PARCEL NO.: 03-10-412-017

The parties of record before the Property Tax Appeal Board are Gerald Summers, the appellant, by attorney Stephanie A. Engstrom, of Fisk Kart Katz and Regan, Ltd. 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 **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:** \$20,310  
**IMPR.:** \$33,420  
**TOTAL:** \$53,730

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 2015 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 split-level dwelling of brick and frame exterior construction with 1,194 square feet of above-grade living area. The dwelling was constructed in 1964. Features of the home include a lower level that is 75% finished and a 572 square foot detached garage. The property has a 7,800 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment only; no challenge was presented to the land assessment.<sup>1</sup> In support of this argument the appellant submitted information on four equity comparables located in the

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<sup>1</sup> Appellant erroneously reported the land assessment of the subject property in Section 2c of the Residential Appeal petition. The appellant also provided a copy of the Final Decision of the DuPage County Board of Review reflecting a land assessment for the subject parcel of \$20,310.

same neighborhood code assigned by the assessor as the subject property. The comparables consist of a 1.5-story and three, one-story dwellings of frame, brick or frame and brick exterior construction that were 49 to 64 years old. The comparables range in size from 974 to 1,499 square feet of living area. Comparables #3 and #4 have basements and comparable #2 has central air conditioning. Two of the comparables have a fireplace. Comparables #1, #2 and #3 have garages ranging in size from 339 to 624 square feet of building area. The comparables have improvement assessments ranging from \$21,360 to \$34,740 or from \$21.67 to \$23.31 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the improvement assessment to \$27,008 or \$22.62 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 \$53,730. The subject property has an improvement assessment of \$33,420 or \$27.99 per square foot of living area.

In response to the appeal, the board of review submission noted that none of the comparables presented by the appellant are of the same style/design as the subject dwelling of split-level design.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of split-level dwellings of frame or frame and brick exterior construction that were built between 1960 and 1985. The comparables range in size from 1,048 to 1,296 square feet of living area. Each comparable has a lower level, four of which are 75% finished and four of the comparables have central air conditioning. Each of the comparables has a garage ranging in size from 280 to 616 square feet of building area. The comparables have improvement assessments ranging from \$28,810 to \$36,270 or from \$27.43 to \$28.58 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which differ in design from the subject split-level style dwelling. The Board also

gave reduced weight to board of review comparables #3 and #5 due the newer ages of these homes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 which have varying degrees of similarity to the subject in age, size and/or features. These three comparables had improvement assessments that ranged from \$27.43 to \$27.99 per square foot of living area. The subject's improvement assessment of \$27.99 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported when giving due consideration to the differences in age, size and/or features. While the subject's improvement assessment per square foot is identical to board of review comparable #4, the Board finds that the subject dwelling is smaller than this comparable in living area, but has a slightly larger garage.

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 taxation 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.

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



Acting 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: \_\_\_\_\_

April 21, 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.