



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

APPELLANT: Fred Bailey
DOCKET NO.: 15-04791.001-R-1
PARCEL NO.: 06-01-307-006

The parties of record before the Property Tax Appeal Board are Fred Bailey, the appellant, by attorney Donald T. Rubin, of Rubin & Associates, LLC 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: \$101,660
IMPR.: \$138,880
TOTAL: \$240,540

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 two-story dwelling of frame construction with 3,151 square feet of living area. The dwelling was constructed in 1906. Features of the home include a 1,316 square foot basement and a car port.¹ The property has a 15,200 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, three of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame or frame and brick dwellings that were built between 1891 and 1977. The homes range in size from 3,164 to 3,530 square feet of living area with

¹ Neither the appellant nor the board of review provided readily available descriptive characteristics for the subject or comparable properties presented in this appeal such as air conditioning, fireplaces and/or garage size.

basements and garages. The comparables have improvement assessments ranging from \$134,020 to \$150,970 or from \$39.91 to \$42.77 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$132,090 or \$41.92 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 \$240,540. The subject property has an improvement assessment of \$138,880 or \$44.07 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame or frame and masonry dwellings that were built between 1914 and 1953. The homes range in size from 3,124 to 3,203 square feet of living area with basements and garages. The comparables have improvement assessments ranging from \$135,600 to \$151,370 or from \$43.05 to \$48.45 per square foot of living area.

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

Conclusion of Law

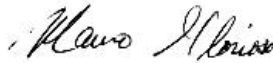
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #4 due to the substantially newer ages of each of these homes when compared to the subject's date of construction of 1906. Moreover, comparable #2 presented by the appellant was not located in the subject's neighborhood code. The Board has also given reduced weight to appellant's comparable #4 due to its substantially larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1, #2, #3, #5 and #6. These comparables were each similar to the subject in design, exterior construction and bracketed the subject in both age and dwelling size. Furthermore, each of these comparables have a basement and a garage, the garage being a superior feature when compared to the subject's car port feature. These most similar comparable had improvement assessments that ranged from \$134,020 to \$151,370 or from \$42.36 to \$48.45 per square foot of living area. The subject's improvement assessment of \$138,880 or \$44.07 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified when giving due consideration to differences in 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



Acting 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: _____

May 19, 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.