



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

APPELLANT: Deborah Alley
DOCKET NO.: 15-04793.001-R-1
PARCEL NO.: 05-30-200-036

The parties of record before the Property Tax Appeal Board are Deborah Alley, 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: \$66,830
IMPR.: \$183,690
TOTAL: \$250,520

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 and masonry construction with 3,827 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached 716 square foot garage. The property has a 20,426 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame and masonry dwellings that were built in 1989 or 1990. The homes range in size from 3,507 to 4,602 square feet of living area and feature basements with finished area, central air conditioning and garages ranging in size from 691 to 712 square feet of building area.

The comparables have improvement assessments ranging from \$144,980 to \$211,480 or from \$41.34 to \$46.63 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$175,850 or \$45.95 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 \$250,520. The subject property has an improvement assessment of \$183,690 or \$48.00 per square foot of living area.

In response to the appellant's evidence, the township assessor noted that appellant's comparables #1 and #2 were each substantially larger than the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor 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 masonry or frame and masonry dwellings that were built between 1988 and 1993. The homes range in size from 3,598 to 4,121 square feet of living area and feature basements, five of which have finished areas. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 700 to 858 square feet of building area. The comparables have improvement assessments ranging from \$175,850 to \$202,800 or from \$47.46 to \$50.91 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as these dwellings are each substantially larger than the subject dwelling. The Board has also given reduced weight to board of review comparable #6 which lacks basement finish which is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 through #5. These comparables were similar to the subject in location, age, design, size and/or features and had improvement assessments that ranged from \$144,980 to \$202,800 or from \$41.34 to \$50.91 per square foot of living area. The subject's improvement assessment of \$183,690 or \$48.00 per square foot of living area falls within the

range established by the best comparables in this record. 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.