



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

APPELLANT: Michael & Linda Rempert
DOCKET NO.: 15-04927.001-R-1
PARCEL NO.: 09-01-210-040

The parties of record before the Property Tax Appeal Board are Michael & Linda Rempert, the appellants, 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: \$75,560
IMPR.: \$258,970
TOTAL: \$334,530

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part three-story dwelling of brick exterior construction with 3,266 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, three fireplaces¹ and an attached 506 square foot garage. The property has a 9,082 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted information on four comparables located in the same neighborhood code assigned by the assessor as the subject property. In a brief the appellants contend their comparables are similar to the subject being located near to commercial

¹ While the appellants report the dwelling has three fireplaces, the assessing officials report the dwelling has two fireplaces for assessment purposes.

property or run along the busy Ogden Avenue commercial thoroughfare. The comparables consist of dwellings of multiple story heights of frame, brick or brick and frame construction that were 9 to 16 years old. The comparables range in size from 2,819 to 4,711 square feet of living area. Each comparable has a basement with finished area, central air conditioning, at least one fireplace and garages ranging in size from 641 to 877 square feet of building area. The comparables have improvement assessments ranging from \$196,990 to \$326,090 or from \$66.65 to \$69.88 per square foot of living area.

The appellants also submitted a brief along with three color photographs. In the brief, the appellants assert the subject residential property is "directly adjacent to commercial property along a major commercial thoroughfare." The appellants also report that the subject property was purchased new in February 2005 for \$1,050,000 which "reflects a discounted value due to its location, compared to other comparable homes on the market at that time." The area businesses near the subject include a General Motors building and a Land Rover car dealership/repair warehouse. The appellants contend that the subject property is a noise buffer to the immediate neighborhood for the sounds of the repair shop/customer waiting area. Three photographs depict (1) a commercial brick building as seen from the subject's driveway; (2) a commercial building with parking as seen above and beyond the subject's wooden fenced backyard; and (3) another photograph of the parking lot depicted in the second photograph as seen from the subject's master bedroom window.

Based on this evidence and argument, the appellants requested a reduced improvement assessment of \$207,773 or \$63.62 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 \$334,530. The subject property has an improvement assessment of \$258,970 or \$79.29 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Downers Grove Township Assessor's Office. The assessor contended that the subject property has been afforded both land and building economic obsolescence downward adjustments for location of 10% due to being near commercial properties and 5% for being 400 feet from Ogden Avenue. The assessor further reported economic obsolescence adjustments are based on proximity to Ogden and commercial properties on the following scale applied to both land and building: (1) on Ogden Avenue is -30%; 0 to 300 feet from Ogden is -10%; 300 to 400 feet from Ogden is 5% and (2) 0 to 400 feet from commercial property get an additional -10%.

As to the comparables presented by the appellants, the assessor reported that comparables #1 and #4 each have downward 30% economic obsolescence adjustments to land and building for location on Ogden Avenue. As to appellants' comparables #2 and #3, which are each larger homes and based on the economies of scale would be expected to have lower per-square-foot assessments than the subject; the assessor also reports these two properties have downward economic obsolescence adjustments of 15% and 20%, respectively, due to location near commercial property and locations in close proximity to Ogden Avenue.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located in the same neighborhood

code assigned by the assessor as the subject property. The comparables consist of dwellings of multiple story heights of frame or brick construction that were 6 to 13 years old. The comparables range in size from 3,044 to 3,435 square feet of living area. Each comparable has a full or partial basement with finished area, central air conditioning, two or three fireplaces and garages ranging in size from 440 to 506 square feet of building area. The comparables have improvement assessments ranging from \$275,170 to \$281,360 or from \$80.11 to \$90.47 per square foot of living area. The assessor acknowledged that comparables #1 and #2 are the same style as the subject, but these properties do not have economic obsolescence allowances. Comparables #3 and #4 each have downward 10% adjustments for economic obsolescence due to close proximity to commercial property and being 300 feet from Ogden Avenue, respectively. The submission included a map depicting the location of the subject and both parties' comparables.

Additional assessment differences noted by the assessor in the memorandum include variations in quality of construction, number of fireplaces, number of bathrooms, half baths, fixtures and/or elevators.²

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

In written rebuttal, the appellants contend the broad assertions of downward adjustments made to the subject and various comparables do not allow for an appropriate equitable comparison. Furthermore, the appellants contend that board of review comparables #1 and #2 are "nowhere near commercial property or a business district."

As to board of review comparable #3 the appellants contend this property is "located several hundred feet from boutique shops, high end clothing stores and high end eateries." The appellants assert the commercial property and residential properties are separated by a vast parking lot that is enclosed by an 8-foot commercial fence providing security and privacy to the residential neighborhood.

As to board of review comparable #4, the appellants assert this property is four properties from Ogden Avenue and the commercial properties in the area have cedar fencing providing security and privacy to nearby homes.

In addition, as part of the rebuttal, the appellants submitted data referring to a fifth equity comparable which the appellants apparently presented for tax year 2015 to the DuPage County Board of Review and questioned why the board of review did not present this as one of the appellants' comparables before the Property Tax Appeal Board.

Conclusion of Law

As an initial matter, the appellants are reminded that for this appeal before the Property Tax Appeal Board, the appellants presented only four equity comparables to support their claim in the Section V grid analysis of the Residential Appeal petition. Thus, to the extent that the

² Although not specifically discussed in the assessor's memorandum, the underlying property descriptions attached to the board of review's submission reveal that appellants' comparable #3 has an elevator amenity

appellants cited a fifth comparable property in their rebuttal submission, the Board has given this data no consideration for this appeal. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)).

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 due to substantial differences in story height and/or dwelling size when compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #1 and #2 as these properties have dissimilar locations when compared to the subject which is impacted by both commercial properties and proximity to Ogden Avenue. However, the Board recognizes that board of review comparables #1 and #2 bracket the subject property in dwelling size and are similar in story height, age, basement size and features with improvement assessments of \$84.04 and \$90.47 per square foot of living area, both of which are higher than the subject's improvement assessment of \$79.29 per square foot of living area.

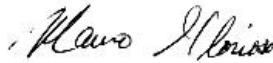
The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #4 along with board of review comparables #3 and #4. These comparables were the most similar to the subject in location, external obsolescence due to commercial properties and Ogden Avenue along with similarities in age, design, size and/or features. These comparables had improvement assessments that ranged from \$196,990 to \$276,150 or from \$66.65 to \$88.57 per square foot of living area. The subject's improvement assessment of \$258,970 or \$79.29 per square foot of living area falls within the range established by the best comparables in this record.

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, 20 Ill. 2d 769 (1960). Although the comparables presented by the appellants 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

Turning now to the appellants' argument regarding the perceived lack of uniformity regarding the subject's assessment in light of the subject's location near commercial properties and Ogden Avenue, the appellants contend the subject has a lower market value. Other than considering the external obsolescence adjustments made by the assessing officials, the Property Tax Appeal Board has given these arguments little merit. The record contains no current market evidence to support the appellants' claim regarding the purported loss in value, if such loss exists; the appellants contended that the subject property was purchased in 2005 for a lower price due to its location. The Board finds the appellants failed to present any substantive current market evidence of the subject's current market as impacted by its location. The Property Tax Appeal Board recognizes the appellants' premise that the subject's value may be affected due to the aforementioned factors. However, without credible market evidence showing the subject's assessment was not reflective of fair market value, the appellants have failed to show the subject property's assessment was incorrect. Also, by applying downward adjustments, the township assessor also acknowledged these factors.

Based on this record the Board finds the appellants 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



Acting 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: June 23, 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.