



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

APPELLANT: US Partners, LP  
DOCKET NO.: 15-05010.001-R-1  
PARCEL NO.: 09-16-305-017

The parties of record before the Property Tax Appeal Board are US Partners, LP, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:** \$45,870  
**IMPR.:** \$46,680  
**TOTAL:** \$92,550

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 is improved with a two-story apartment building containing 4,960 square feet of building area. The building was constructed in 1978. The building contains four, two-bedroom apartments. The property has a 13,724 square foot site and is located in the Brooks apartment complex in Westmont, Downers Grove 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 each improved with a two-story apartment building with 4,960 square feet of building area that was built in 1978. Each comparable has four, two-bedroom apartments. These properties are located in the Brooks apartment complex and have sites ranging in size from 15,500 to 16,592 square feet of land area. Each comparable has a total assessment of \$92,560. The comparables have improvement assessments ranging from \$37,100 to \$40,740 or from \$7.48 to \$8.21 per square foot of building

area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$38,994 or \$7.86 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,550. The subject property has a land assessment of \$45,870 and an improvement assessment of \$46,680 or \$9.41 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story apartment buildings each with 4,960 square feet of building area. The buildings were constructed in 1976 and 1978. Each building has four, two-bedroom apartments. The comparables have sites ranging in size from 13,674 to 14,874 square feet of land area and is located in the Brooks apartment complex. Each of the comparables has a total assessment of \$92,560. The comparables have improvement assessments ranging from \$42,840 to \$46,850 or from \$8.64 to \$9.45 per square foot of building area.

The board of review evidence also disclosed its comparables sold from April 2014 to August 2014 for prices ranging from \$300,000 to \$365,000 or from \$75,000 to \$91,250 per unit or from \$60.48 to \$73.59 per square foot of building area, including land. The subject's assessment reflects a market value of \$277,928 or \$69,482 per unit or \$56.03 per square foot of building area, including land, when using the 2015 three-year average median level of assessments for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

### **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 record contains seven comparables submitted by the parties to support their respective positions. Each comparable is improved with a two-story apartment building similar to the subject in age, style, size and number of apartment units. The comparables are located in the same complex as the subject property. Each comparable has a total assessment of \$92,560 while the subject property has a total assessment of \$92,550, slightly below the total assessment of each of the comparables. The comparables have improvement assessment assessments ranging from \$37,100 to \$46,850 or from \$7.48 to \$9.45 per square foot of building area. The subject property has an improvement assessment \$46,680 or \$9.41 per square foot of building area, which falls within the range established by the 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 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 exists on the basis of the evidence.

As a final point the board of review provided evidence disclosing that its comparables sold during 2014 for prices ranging from \$300,000 to \$365,000 or from \$75,000 to \$91,250 per unit or from \$60.48 to \$73.59 per square foot of building area, including land. The subject's assessment reflects a market value of \$277,928 or \$69,482 per unit and \$56.03 per square foot of building area, including land, indicating the subject property is not overvalued or disproportionately assessed in relation to the comparables in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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:

October 20, 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 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

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