



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

APPELLANT: Helena Gunnerson
DOCKET NO.: 15-05392.001-R-1
PARCEL NO.: 10-05-205-010

The parties of record before the Property Tax Appeal Board are Helena Gunnerson, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$59,740
IMPR.: \$151,280
TOTAL: \$211,020

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.¹

Findings of Fact

The subject property consists of a one-story dwelling of brick exterior construction with 2,995 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 726 square foot garage. The property has a 14,597 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code assigned by the township

¹ Prior to the hearing, the appellant requested that this appeal be written on the evidence instead of presenting their case in person at a hearing. The board of review did not object. The Board finds that this appeal will be written on the evidence, as requested.

assessor as the subject property. The comparables were improved with part two-story and part one-story style frame dwellings ranging in size from 2,945 to 3,118 square feet of living area. The dwellings were built from 1991 to 2000. Each comparable has a full or partial unfinished basement, one fireplace and a garage ranging in size from 569 to 825 square feet of building area. Three comparables have central air conditioning.² The comparables had improvement assessments that ranged from \$117,100 to \$129,210 or from \$39.76 to \$42.22 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$119,088 or \$39.76 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 \$211,020. The subject property has an improvement assessment of \$151,280 or \$50.51 per square foot of living area.

The township assessor included a narrative report disclosing that in the subject's neighborhood there are only three one-story dwellings, which includes the subject property. The other two one-story style dwellings are not comparable based on dwelling size and age. The subject has 2,995 square feet of living area and the other two properties contain 1,064 and 1,305 square feet of living area and were constructed in 1958 and 1950, respectively. The assessor went outside of the subject's neighborhood to locate properties that were closer in square foot and age along with reporting that the location was inferior but all located in the southern portion of Downers Grove Township.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story style brick dwellings ranging in size from 2,692 to 2,940 square feet of living area. The dwellings were built from 1992 to 2005. Each comparable has a full basement with one comparable having finished area, central air conditioning, two fireplaces and a garage ranging in size from 576 to 982 square feet of building area. The comparables had improvement assessments that ranged from \$144,370 to \$150,870 or from \$50.27 to \$55.48 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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.

² The appellant's grid analysis was void of some pertinent descriptive data, which was provided by the board of review.

The parties submitted eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their part two-story and part one-story design when compared to the subject's one-story design.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are similar in dwelling size, design, exterior construction and features when compared to the subject property. These comparables had improvement assessments that ranged from \$144,370 to \$150,870 or from \$50.27 to \$55.48 per square foot of living area. The subject's improvement assessment of \$151,280 or \$50.51 per square foot of living area falls within the range established by the most similar 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. 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



Acting Member

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: November 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 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

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