



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

APPELLANT: ATG Land Trust # L014-055
DOCKET NO.: 15-05515.001-R-1
PARCEL NO.: 09-02-418-013

The parties of record before the Property Tax Appeal Board are ATG Land Trust # L014-055, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates 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: \$212,270
IMPR.: \$716,180
TOTAL: \$928,450

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 part two-story, part three-story and part one-story dwelling of brick construction with 7,619 square feet of living area. The dwelling was constructed in 2004. Features of the home include a central air conditioning, four fireplaces, a three-car garage with 887 square feet of building area and a full basement with 30% of finished area.¹ The home also has 4 open frame porches totally 1,279 square feet of porch area. The property has a 29,250 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through council contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from one block to .9 of a mile from the subject property and in the same neighborhood code assigned by the township assessor as the

¹ The appellant's evidence indicates that their basement is 30% finished.

subject property. The comparables were improved with part two-story, part three-story and part one-story style brick or frame and brick dwellings ranging in size from 5,934 to 8,755 square feet of living area. The dwellings were built in 1998 and 2004. Each comparable has a basement, central air conditioning, three to six fireplaces and a garage ranging in size from 741 to 890 square feet of building area. Comparable #1 has a 75% finished basement and comparable #3 has an in-ground swimming pool and a bath house.² The comparables had improvement assessments that ranged from \$507,060 to \$743,310 or from \$84.90 to \$91.16 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$664,148 or \$87.17 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 \$928,450. The subject property has an improvement assessment of \$716,180 or \$94.00 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

The board of review submitted a narrative report detailing both parties' comparables which was prepared by Gaddis. The narrative included adjustments to the building assessment based on differences in amenities between the subject and both parties comparables. The board of review through the township assessor also provided the property record cards and a location map for the comparables submitted by both parties.

In support of its contention of the correct assessment the board of review submitted descriptions and assessment information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. Gaddis testified that the comparables were improved with a two-story, one-story and three-story or two, two-story, three-story and one-story single family dwellings that ranged in size from 6,875 to 8,030 square feet of living area. The dwellings were of masonry or frame and masonry exterior construction and were constructed from 2000 to 2008. Features include a finished basement, central air conditioning, five or seven fireplaces and a garage having either 832 or 966 square feet of building area. Two comparables have an in-ground swimming pool with one comparable having a pool house. These properties have sites ranging in size from 20,933 to 29,948 square feet of land area. These comparables have improvement assessments ranging from \$651,800 to \$777,440 or from \$94.81 to \$106.63 per square foot of living area. The board of review requested that the assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission.

Under cross-examination, Gaddis testified that she did not include an adjusted improvement price per square foot for both parties comparables based on the adjustments provided in the narrative report.

Conclusion of Law

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

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 six suggested comparables for the Board's consideration. The Board finds the comparables submitted by both parties have various degrees of similarity in location, dwelling size, exterior construction, age, style and features when compared to the subject property. These comparables had improvement assessments that ranged from \$507,060 to \$777,440 or from \$84.90 to \$106.63 per square foot of living area. The subject property has an improvement assessment of \$716,180 or \$94.00 per square foot of living area. which falls within the range established by the assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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: December 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 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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