



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

APPELLANT: Jeffrey Berti  
DOCKET NO.: 15-05891.001-R-1  
PARCEL NO.: 09-01-215-009

The parties of record before the Property Tax Appeal Board are Jeffrey Berti, the appellant, by attorney Liat R. Meisler, of Golan Christie Taglia, LLP 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:** \$99,460  
**IMPR.:** \$551,110  
**TOTAL:** \$650,570

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 one-story and part three-story dwelling of frame exterior construction with 5,716 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full finished basement, central air conditioning, four fireplaces, a three-stop elevator and a 766-square foot garage. The property has a 17,682-square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of the argument the appellant submitted information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The appellant also disclosed that three of the comparables had sold, but did not use comparable sales as an argument. The comparables are improved with one, part two-story, part

one-story and part three-story dwelling and four, part two-story, part three-story and part one-story dwellings of frame, brick or frame and brick exterior construction and are from eight to eighteen years old. Features include basements ranging in size from 2,177 to 3,058 square feet, with four comparables having 75% or 100% finished area. Other features include central air conditioning, one to five fireplaces and garages ranging in size from 692 to 899 square feet of building area.<sup>1</sup> The dwellings range in size from 5,292 to 5,786 square feet of living area and have improvement assessments that range from \$429,740 to \$538,820 or from \$77.72 to \$93.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$511,468 or \$89.48 per square foot of living area.

The appellant's attorney called no witnesses and acknowledged that her paralegal with over 15 years of experience working in the property tax appeal department prepared the evidence. The paralegal was not present at the hearing to testify and be cross-examined.

The board of review objected to the appellant's attorney referring to the sales information included on their grid analysis, since comparable sales was not a reason for the appeal. The objection is sustained as the basis of the appeal was assessment inequity and not overvaluation. Therefore, no further reference to the appellant's sale information will be discussed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$650,570. The subject property has an improvement assessment of \$551,110 or \$96.42 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.

In support of its contention of the correct assessment the board of review submitted and had Gaddis testify concerning information on three equity comparables located in the same neighborhood code as the subject property. Gaddis testified that the comparables are improved with two, part two-story, part one-story and part three-story dwellings and one, part two-story, part three-story and part one-story dwelling of brick exterior construction which were built from 2004 to 2009. Features include full or partial basements, with 75% or 100% finished areas. Other features include central air conditioning, three or six fireplaces and garages ranging in size from 688 to 778 square feet of building area. Two comparables have a four-stop elevator. The dwellings range in size from 5,600 to 5,656 square feet of living area and have improvement assessments that range from \$562,300 to \$594,220 or from \$100.30 to \$106.11 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

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<sup>1</sup> The appellant's grid analysis did not contain information for the subject or comparables on finished basement area, central air conditioning or fireplaces. This information was obtained from the property record cards submitted by the board of review.

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 eight equity comparables for the Board's consideration. The Board gave less weight to the appellants comparable #1 based on its older age and comparable #4 due to smaller dwelling size and lack of a finished basement when compared to the subject. The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are more similar to the subject in location, design, age, size and features. These comparables had improvement assessments that ranged from \$514,210 to \$594,220 or from \$90.43 to \$106.11 per square foot of living area. The subject's improvement assessment of \$551,110 or \$96.42 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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:

April 17, 2018



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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