



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

APPELLANT: John Collins
DOCKET NO.: 15-05935.001-R-1
PARCEL NO.: 09-07-215-017

The parties of record before the Property Tax Appeal Board are John Collins, the appellant, by attorney George Michael Keane, Jr., of Keane and Keane 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: \$71,030
IMPR.: \$100,160
TOTAL: \$171,190

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 and part-one story dwelling of frame exterior construction with 2,256 square feet of living area. The dwelling was constructed in 1914 with an effective age of 1979. Features of the home include a finished basement and a 528 square foot detached garage. The property has a 9,375 square foot site and is located in Downers Grove, 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 four equity comparables located within one block of the subject property. The comparables were improved with two, 2-story dwellings, a 1.5 and 2-story dwelling and a 2.0-story with a part-one and part-three story dwelling that were built from 1893 to 1927.¹ The dwellings range in size from 1,350 to 3,219 square feet of living

¹ The appellant's comparables #1 through #3 have an effective age ranging from 1995 to 2007.

area and have improvement assessments ranging from \$52,690 to \$118,960 or from \$35.15 to \$39.03 per square foot of living area.² The comparables had features with varying degrees of similarity when compared to the subject. Each comparable had a full or partial unfinished basement, two comparables had central air conditioning and two comparables had one or two fireplaces. Based on this evidence, the appellant requested the total assessment be reduced to \$154,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,190. The subject property has an improvement assessment of \$100,160 or \$44.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood assessment code as the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The comparables were improved with part-two and part-one story dwellings that were built from 1884 to 1902.³ The dwellings range in size from 2,028 to 2,265 square feet of living area and have improvement assessments ranging from \$91,190 to \$102,420 or from \$44.90 to \$45.25 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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their difference in design and/or dwelling size when compared to the subject property. The Board finds the board of review comparables are more similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments that ranged from \$44.90 to \$45.25 per square foot of living area. The subject's improvement assessment of \$44.40 per square foot of living area falls slightly below 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.

² The appellant submitted incomplete information on the grid analysis regarding air conditioning and fireplaces for all of the comparables, however, the board of review provided this data.

³ The board of review's comparables have an effective age ranging from 1974 to 1998.

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: September 22, 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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