



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

APPELLANT: Douglas Kinney
DOCKET NO.: 15-06129.001-R-1
PARCEL NO.: 05-14-100-026

The parties of record before the Property Tax Appeal Board are Douglas Kinney, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$54,310
IMPR.: \$338,650
TOTAL: \$392,960

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 2.5-story dwelling of frame exterior construction with 4,820 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage of 594 square feet of building area. The property has a 13,978 square foot site and is located in Glen Ellyn, Milton 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 three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with two, 2.5-story style frame dwellings and one, two-story style dwelling that ranged in size from 4,024 to 4,803 square

feet of living area.¹ The dwellings were constructed in 2006 and 2008. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$229,030 to \$261,930 or from \$52.45 to \$65.09 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$274,981 or \$57.05 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 \$392,960. The subject property has an improvement assessment of \$338,650 or \$70.26 per square foot of living area.

The board of review reported through the township assessor that the subject's home was built in 2007 and remodeled in 2015, but did not disclose what type of remodeling took place. The township assessor changed the condition from "average" to "good." The appellant's comparables were of "average" condition.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables were improved with two-story style frame, masonry or frame and masonry dwellings that range in size from 5,020 to 5,860 square feet of living area. The dwellings were constructed from 2000 to 2012. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$383,640 to \$453,960 or from \$68.67 to \$81.18 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In written rebuttal, the appellant's attorney had a response to the board of review's evidence. The board of review's comparables #2 and #4 have a finished basement, comparables #1 through #4 have additional bathrooms, comparables #1, #3, #5 and #6 have additional fireplaces and comparables #1, #2, #3 and #6 have masonry exteriors when compared to the subject property.

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 parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 along with the board of review's comparables #2, #3, #4, #5 and #6 due to these dwellings having a smaller or larger dwelling size and/or a finished basement when compared to the subject property.

¹ The appellant submitted a copy of the Milton Township Property Information for its grid analysis of their comparables.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 along with the board of review comparable #1. These comparables are more similar in location, dwelling size, style, age and features when compared to the subject property. These comparables had improvement assessments that ranged from \$274,220 to \$420,440 or from \$52.46 to \$76.97 per square foot of living area. The subject's improvement assessment of \$338,650 or \$70.26 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(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: February 20, 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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