



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

APPELLANT: Estado Del Roble, LLC
DOCKET NO.: 15-06153.001-R-3
PARCEL NO.: 09-12-410-013

The parties of record before the Property Tax Appeal Board are Estado Del Roble, LLC, the appellant, by attorney George J. Relias, of Relias & Tsonis, 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: \$272,560
IMPR.: \$1,351,210
TOTAL: \$1,623,770

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 one-story and part two-story dwelling of frame exterior construction with 9,294 square feet of living area. The dwelling was constructed in 2007. Features of the home include 11 full baths, two half baths, a full finished basement including a sports court, central air conditioning, four fireplaces, a three-stop elevator, a slate catwalk of 1,789 square feet, a 576 square foot in-ground pool and a 1,147 square foot garage. The property has a 33,230 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment.¹ In support of

¹ As part of counsel's brief accompanying the appeal, counsel also noted "recent sales of similar properties supports reduction in value." The appellant's evidence provided only two recent sales for comparables #1 and #8 that sold in

this inequity argument, the appellant submitted information on 11 equity comparables, five of which were located in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings are each multi-story homes of frame or brick exterior construction. The homes were built between 1988 and 2011 and range in size from 8,449 to 9,478 square feet of living area. The appellant contends that each of these comparables is a 1.9 class property and within $\pm 10\%$ of the subject's dwelling size. Features of the comparables include full or partial basements. As part of the grid analysis, the appellant reported "n/a" or not applicable for the features of central air conditioning and fireplaces. The appellant reported the comparables have garages ranging in size from 631 to 1,391 square feet of building area. No other features or characteristics of the comparable dwellings were reported. These 11 comparables have improvement assessments ranging from \$630,070 to \$1,085,190 or from \$70.31 to \$124.45 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$959,151 or \$103.20 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 \$1,623,770. The subject property has an improvement assessment of \$1,351,210 or \$145.39 per square foot of living area.

In response to the appeal, the board of review submitted a three-page memorandum along with data on comparable properties. The memorandum describes the subject dwelling as the largest part one-story and part two-story home in the subject's neighborhood code, with only five homes of this style in the neighborhood. The memorandum further contends that the subject is assessed for features such as the elevator, a slate catwalk, basement area under the garage, in-ground pool, sports court in the basement and its larger footprint was compared to the comparables. The appellant's comparables that were outside of the subject's neighborhood code were described as being of different story heights with "less amenities and much smaller basements than the subject property." The memorandum then noted differences between the subject and each of the appellant's 11 comparable dwellings; differences included smaller additional basement area that also lacked the full finish of the subject with a sports court, a swimming pool and/or an elevator.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of multi-story dwellings of masonry or frame and masonry exterior construction. The homes were built between 2004 and 2009 and range in size from 7,355 to 10,926 square feet of living area. Each comparable has a full or partial basement with finished area, central air conditioning three to ten fireplaces and a garage ranging in size from 814 to 2,018 square feet of building area. Comparable #1 also has a 648 square foot in-ground pool and comparable #3 has an 800 square foot in-ground pool along with a three-stop elevator. The comparables have improvement assessments ranging from \$1,068,970 to \$1,549,470 or from \$130.20 to \$148.09 per square foot of living area. The board of review's memorandum asserted

December 2013 and March 2015. The Board notes that "each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). Moreover, proof of market value may consist of documentation of not fewer than three recent sales. (86 Ill.Admin.Code §1910.65(c)(4)).

that board of review comparable #3 was most similar to the subject dwelling and required the fewest number of adjustments when compared to the subject dwelling.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's improvement 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 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 a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #6 through #11 due to their locations being distant to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5 along with board of review comparables. These comparables had improvement assessments that ranged from \$108.53 to \$148.09 per square foot of living area. The subject's improvement assessment of \$145.39 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported when giving due consideration to the subject's unique basement, finished basement and/or elevator feature not present with several of the comparable properties. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: 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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