



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

APPELLANT: Charles & Theresa Goudie
DOCKET NO.: 15-06154.001-R-1
PARCEL NO.: 09-12-405-007

The parties of record before the Property Tax Appeal Board are Charles & Theresa Goudie, the appellants, 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: \$175,020
IMPR.: \$773,390
TOTAL: \$948,410

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 frame exterior construction with 6,204 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with 75% finished area, central air conditioning, four fireplaces and a 911 square foot garage. The subject has a 944 square foot in-ground swimming pool. The property has a 20,000 square foot site and is located in Hinsdale, Downers Grove 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 five equity comparables located in the same neighborhood assigned by the township assessor as the subject property. The comparables were improved with a part two-story, part three-story and part one-story style frame or brick dwellings that ranged in size from 5,910 to 6,783 square

feet of living area. The dwellings were constructed from 1997 to 2007. Each comparable has a basement with four having a finished area of 75% or 100%, central air conditioning, two to six fireplaces and a garage ranging in size from 651 to 1,353 square feet of building area.¹ One comparable has a 4-stop elevator. The comparables had improvement assessments that ranged from \$589,250 to \$793,620 or from \$93.16 to \$123.86 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$695,102 or \$112.04 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 \$948,410. The subject property has an improvement assessment of \$773,390 or \$124.66 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood assigned by the township assessor as the subject property. The comparables were improved with one part two-story, part three-story and part one-story and three part two-story, part one-story and part three-story style brick or frame dwellings that range in size from 5,884 to 6,597 square feet of living area. The dwellings were constructed from 2004 to 2011. Each comparable has a basement with finished area of 75% or 100%, central air conditioning, three to five fireplaces and a garage ranging in size from 798 to 1,136 square feet of building area. One comparable has a 738 square foot in-ground swimming pool and two comparables have a second kitchen. The comparables had improvement assessments that ranged from \$758,100 to \$870,870 or from \$123.72 to \$134.87 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 #5 due to its older age and no basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining eight comparables. These comparables have varying degrees of similarity in location, dwelling size, design, age and features when compared to the subject property. These comparables had improvement assessments that ranged from \$699,200 to \$870,870 or from \$103.08 to \$134.87 per square foot of living area. The subject's improvement assessment of \$773,390 or \$124.66 per square foot of living area falls within the range established by the best comparables in this record. Based on

¹ Due to greater details in characteristics, the data is drawn from the board of review reiteration of the appellant's comparables and property record cards.

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:

October 20, 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

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