



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

APPELLANT: Kelli Homes  
DOCKET NO.: 15-06218.001-R-1  
PARCEL NO.: 05-15-413-012

The parties of record before the Property Tax Appeal Board are Kelli Homes, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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:** \$ 22,550  
**IMPR.:** \$ 80,360  
**TOTAL:** \$102,910

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 split-level dwelling of frame exterior construction that has 1,420 square feet of living area. The dwelling was built in 1977. Features include a partial finished basement, central air conditioning and a 420 square foot attached garage. The subject property is located in Milton Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted three assessment comparables<sup>1</sup> located within the same neighborhood code as the subject. The comparables are comprised of raised ranch style dwellings of frame exterior construction that were built in 1975 or 1976. The comparables have partial finished basements, two comparables have central air conditioning and each comparable has a two-car garage. The dwellings contain

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<sup>1</sup> Some of the descriptive information was obtained from the evidence submitted by the board of review.

1,143 or 1,204 square feet of living area and have improvement assessments ranging from \$51,210 to \$54,910 or from \$44.80 to \$45.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$102,910. The subject property has an improvement assessment of \$80,360 or \$56.59 per square foot of living area.

In support of the subject's assessment, the board of review submitted seven assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of split-level dwellings of frame exterior construction that were built from 1974 to 1978. The comparables have partial finished basements, central air conditioning and garages that contain from 400 to 462 square feet of building area. The dwellings range in size from 1,160 to 1,492 square feet of living area and have improvement assessments ranging from \$59,570 to \$103,920 or from \$56.59 to \$69.65 per square foot of living area.

The board of review, through the township assessor, argued the appellant's comparables are raised ranch style dwellings, which are not considered similar to the subject and therefore would have a different value per square foot. The board of review submitted photographs of both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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 failed to meet this burden of proof.

The record contains ten assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their dissimilar design when compared to the subject as depicted by the photographs submitted by the board of review. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$59,570 to \$103,920 or from \$56.59 to \$69.65 per square foot of living area. The subject property has an improvement assessment of \$80,360 or \$56.59 per square foot of living area, which falls at the low end of the range established by the most similar assessment comparables contained in the record. Therefore, no reduction in the subject's assessment 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: 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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