



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

APPELLANT: Mike & Riley Hickman  
DOCKET NO.: 15-06221.001-R-1  
PARCEL NO.: 09-09-424-004

The parties of record before the Property Tax Appeal Board are Mike & Riley Hickman, the appellants, 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:** \$ 26,040  
**IMPR.:** \$140,970  
**TOTAL:** \$167,010

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 and part one-story dwelling of frame exterior construction that has 3,112 square feet of living area. The dwelling was built in 2006. Features include a full finished basement, central air conditioning, a fireplace and a 514 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of two-story or part one-story and part two-story dwellings of frame exterior construction that were built from 2005 or 2015. Features include unfinished basements, central air conditioning, one fireplace and garages that range in size from 608 to 703 square feet

of building area.<sup>1</sup> The dwellings range in size from 2,853 to 3,973 square feet of living area and have improvement assessments ranging from \$97,670 to \$160,860 or from \$34.23 to \$42.10 per square foot of living area. Based on this evidence, the appellants 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 \$167,010. The subject property has an improvement assessment of \$140,970 or \$45.29 per square foot of living area.

In support of the subject's assessment, the board of review submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of part two-story and part one-story dwellings of frame exterior construction that were built in 2006 or 2008. One comparable has a full basement that is 75% finished. Other features include central air conditioning, one or two fireplaces and a garage that range in size from 441 to 558 square feet of building of building area. The dwellings range in size from 2,841 to 3,350 square feet of living area and have improvement assessments ranging from \$132,910 to \$150,470 or from \$44.92 to \$47.62 per square foot of living area.

The board of review, through the township assessor, argued the appellants' comparable #1 is new construction that had a 75% partial improvement assessment for the 2015 tax year. At 100%, it has an improvement assessment of \$130,210 or \$45.64 per square foot of living area. None of the appellants' comparables have finished basement area and comparable #3 is larger in dwelling size than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers 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 appellants failed to meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #3 submitted by the appellant. Comparable #1 is new construction and received a partial assessment for the 2015 tax year, unlike the subject. Comparable #3 is larger in dwelling size when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. Three of these comparables have unfinished basements, inferior to the subject. These comparable have improvement assessments ranging from \$132,680 to \$150,470 or from \$42.11 to \$47.62 per square foot of living area. The subject property has an improvement assessment of \$140,970 or \$45.29 per square foot of living area, which falls within

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<sup>1</sup> Much of the descriptive information for the appellants' comparable was supplied by the board of review.

the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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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