



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

APPELLANT: Brett Herand
DOCKET NO.: 15-06444.001-R-1
PARCEL NO.: 05-11-109-021

The parties of record before the Property Tax Appeal Board are Brett Herand, the appellant, 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: \$23,900
IMPR.: \$193,060
TOTAL: \$216,960

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 two-story dwelling of frame construction with 2,758 square feet of living area. The dwelling was constructed in 2015. Features of the home include a 1,379 square foot unfinished basement, central air conditioning, a fireplace and a detached two-car garage of 506 square feet of building area. The property has a 7,911 square foot site and is located in Glen Ellyn, Milton 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. In support of this inequity argument, the appellant submitted information on three equity comparables located within a mile of the subject property. The comparables are two-story frame dwellings that were 2 to 4 years old. The homes range in size from 2,912 to 2,966 square feet of living area and feature basements, one of which is fully finished. Each home has central air conditioning, a

fireplace and a two-car garage. The comparables have improvement assessments ranging from \$173,190 to \$179,249 or from \$59.39 to \$61.55 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment reduction to \$166,360 or \$60.32 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 \$216,960. The subject property has an improvement assessment of \$193,060 or \$70.00 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data prepared by Chris E. LeVan of the Milton Township Assessor's Office. The assessing officials noted that appellant's comparable #3 has a finished basement whereas the subject has an unfinished basement.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on six equity comparables. The comparable properties consist of two-story frame dwellings that were built between 2001 and 2013. The homes range in size from 2,745 to 2,919 square feet of living area. Each comparable has an unfinished basement ranging in size from 1,190 to 1,552 square feet of building area, central air conditioning, a fireplace and a two-car garage ranging in size from 441 to 576 square feet of building area. The comparables have improvement assessments ranging from \$195,760 to \$209,860 or from \$70.29 to \$72.75 per square foot of living area.

Based on this 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 nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2, #3 and #4 due to their ages of construction from 2001 to 2006 as compared to the subject's newer date of construction of 2015.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #5 and #6. These five properties were similar in location, ranged in age from 2008 to 2014 and ranged in size from 2,745 to 2,916 square feet of living area. Each comparable has a basement, one of which is finished and each comparable has a two-

car garage ranging in size from 483 to 576 square feet of building area. These comparables had improvement assessments that ranged from \$173,190 to \$206,610 or from \$59.39 to \$72.75 per square foot of living area. The subject's improvement assessment of \$193,060 or \$70.00 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported by the most similar comparable, board of review comparable #5, which is similar in dwelling size, basement area and garage size with an improvement assessment of \$71.32 per square foot of living area. 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

AGENCY

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