



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

APPELLANT: Lois Grenke
DOCKET NO.: 15-06500.001-R-1
PARCEL NO.: 01-26-404-010

The parties of record before the Property Tax Appeal Board are Lois Grenke, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo, 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: \$24,890
IMPR.: \$92,660
TOTAL: \$117,550

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 and part one-story dwelling of brick with stone trim exterior construction with 3,232 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement that is 50% finished, central air conditioning, two fireplaces and an attached two-car garage of 627 square feet of building area. The property has a 21,999 square foot site with a lake view and is located in West Chicago, Wayne 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 argument, the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a two-story, a part two-story and part one-story and a part two-story and part 1.5-story

dwelling of frame or frame and masonry exterior construction. The homes range in age from 41 to 48 years old and range in size from 2,974 to 3,220 square feet of living area. Two of the comparables have basements and each has central air conditioning, a fireplace and a two-car attached garage. The comparables have improvement assessments ranging from \$78,620 to \$85,000 or from \$26.35 to \$26.44 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$85,325 or \$26.40 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 \$117,550. The subject property has an improvement assessment of \$92,660 or \$28.67 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor noting that the appellant's comparables have fewer baths and fireplaces than the subject. In addition, appellant's comparable #3 lacks a basement and the appellant's comparables #1 and #2 have unfinished basements. In addition, the assessor reported that for tax year 2015, the assessment of appellant's comparable #3 was reduced to \$43,760 or \$14.71 per square foot of living area based upon its poor condition.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story frame or aluminum siding dwellings that were 37 to 44 years old. The homes range in size from 2,765 to 3,396 square feet of living area with basements, three of which have finished areas. Each home has central air conditioning, one or two fireplaces and a two-car or larger garage ranging in size from 483 to 1,034 square feet of building area. The comparables have improvement assessments ranging from \$77,900 to \$98,810 or from \$28.17 to \$29.70 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its lack of a basement and to appellant's comparables #1 and #2 along with board of review comparables #2 and #3 due to their lack of finished basement areas.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #4 and #5. These comparables had improvement assessments that ranged from \$84,250 to \$98,810 or from \$28.72 to \$29.39 per square foot of living area. The subject's improvement assessment of \$92,660 or \$28.67 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment and slightly below the range on a per-square-foot basis. 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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