



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

APPELLANT: John Courtney
DOCKET NO.: 15-06547.001-R-1
PARCEL NO.: 09-08-205-022

The parties of record before the Property Tax Appeal Board are John Courtney, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$61,430
IMPR.: \$197,450
TOTAL: \$258,880

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 frame and masonry construction with 3,427 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full finished basement, central air conditioning, two fireplaces and an 830 square foot garage. The property has a 10,463 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables in the immediate neighborhood described in a brief as "either comparable or superior to the subject property." The comparables consist of a part two-story, part three-story and part one-story dwelling and two, part two-story and part one-story dwellings of frame construction. The homes were 2 to 7 years old and range in size from 3,061 to 4,179 square feet of living area. Each comparable has a full

basement and a garage ranging in size from 464 to 651 square feet of building area. The comparables have improvement assessments ranging from \$141,180 to \$192,440 or from \$46.05 to \$49.56 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$161,902 or \$47.24 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 \$258,880. The subject property has an improvement assessment of \$197,450 or \$57.62 per square foot of living area.

In response to the appellant's data, the board of review submitted a memorandum outlining differences between the subject property and each of the appellant's suggested comparable properties. The board of review asserted that appellant's comparables do not have finished basements and each of the comparables have brick trim, one less fireplace than the subject and smaller garages than the subject among other differences.

In support of its contention of the correct assessment the board of review submitted information on three 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 dwellings of brick exterior construction. The homes were built between 1924 and 2008 with the oldest home having been remodeled in 2009. The homes range in size from 3,320 to 3,392 square feet of living area. Each comparable has a full or partial basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 463 to 621 square feet of building area. The comparables have improvement assessments ranging from \$191,960 to \$200,370 or from \$57.82 to \$59.42 per square foot of living area.

Based on this evidence and argument, 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its differing story height/design and larger dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparable #1 which was originally constructed in 1924 and then rehabbed in 2009 which makes this home one with a much older foundation than the subject which was built in 2008.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$141,180 to \$197,630 or from \$46.12 to \$59.42 per square foot of living area. The subject's improvement assessment of \$197,450 or \$57.62 per square foot of living area falls within the range established by the best comparables in this record. 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.

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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