



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

APPELLANT: Leonard Hermer  
DOCKET NO.: 15-06549.001-R-1  
PARCEL NO.: 10-05-206-017

The parties of record before the Property Tax Appeal Board are Leonard Hermer, 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 A Reduction 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:** \$ 56,180  
**IMPR.:** \$117,720  
**TOTAL:** \$173,900

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 and frame exterior construction that has 3,270 square feet of living area. The dwelling was constructed in 1991. Features include an unfinished basement, a fireplace and a 900 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised part two-story and part one-story dwellings of brick or brick and frame exterior construction that were built from 1993 to 2003. Comparable #3 had an addition constructed in 2012. The comparables have unfinished basements, two comparables have central air conditioning, each comparable has a fireplace and each comparable has a garage ranging in size from 528 to 770 square feet of building area. The

dwellings range in size from 3,541 to 3,597 square feet of living area and have improvement assessments ranging from \$127,290 to \$127,680 or \$35.50 or \$35.95 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 \$187,170. The subject property has an improvement assessment of \$130,990 or \$40.06 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the assessment comparables submitted by the appellant and three additional assessment comparables. The evidence was prepared by the Downers Grove Township Assessor. The three additional comparables are located in the same neighborhood code as the subject. However, a map submitted depicts the appellant's comparables are located in closer proximity to the subject than the board of review comparables. The comparables consist of part two-story and part one-story dwellings of brick and frame exterior construction that were built from 1994 to 1997. The comparables have unfinished basements, a fireplace and garages that contain from 506 to 824 square feet of building area. The dwellings range in size from 2,746 to 2,768 square feet of living area and have improvement assessments ranging from \$107,310 to \$111,820 or from \$39.08 to \$40.64 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 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). The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent **pattern** (emphasis added) of assessment inequities within the assessment jurisdiction. 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 met this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the board of review due to their smaller dwelling size when compared to the subject. Additionally, the Board finds the board of review comparables are not located as close in proximity to the subject as the comparables submitted by the appellant. The Board finds the comparables submitted by the appellant are more similar when compared to the subject in location, design and most features, but these comparables are newer in age or had a newer addition, slightly larger in dwelling size, and two comparables have superior central air conditioning when compared to the subject. The Board finds it problematic that most other factors being similar, these comparables that are somewhat superior to the subject in age, dwelling size and some features but have lower improvement assessments. These comparables have improvement assessments ranging from \$127,290 to \$127,680 or \$35.50 or \$35.95 per square foot of living area. The subject property has an improvement assessment of

\$130,990 or \$40.06 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in this record. Thus, the Board finds the appellant has demonstrated a consistent pattern of assessment inequity. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a 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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