



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

APPELLANT: Jeffrey Herter
DOCKET NO.: 15-06561.001-R-1
PARCEL NO.: 06-01-115-035

The parties of record before the Property Tax Appeal Board are Jeffrey Herter, 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: \$69,510
IMPR.: \$253,350
TOTAL: \$322,860

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 is improved with a two-story single-family dwelling of brick construction with 4,047 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement that is partially finished with 1,630 square feet of finished area, central air conditioning, two fireplaces and a three-car attached garage. The property has a 9,275-square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick or stucco exterior construction that range in size from 3,172 to 3,734 square feet of living area. Each comparable has a basement with one being partially finished with 1,600 square feet of finished area, central air conditioning, and a two-car garage. Two comparables have one or two fireplaces. The comparables have

improvement assessments ranging from \$165,740 to \$211,930 or from \$52.25 to \$56.76 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$217,701 or \$53.79 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 \$322,860. The subject property has an improvement assessment of \$253,350 or \$62.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables identified by the York Township Assessor's Office. The comparables were improved with two-story dwellings that ranged in size from 3,362 to 3,885 square feet of living area. The dwellings were constructed from 2006 to 2014. Each comparable has a basement with three having finished area ranging in size from 504 to 1,400 square feet of finished area, central air conditioning and a two-car or a three-car garage. Seven comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$208,710 to \$238,170 or from \$61.06 to \$64.10 per square foot of living area. The board of review requested the assessment be confirmed.

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 record contains eleven comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #3 due to differences from the subject dwelling in age and size. The Board gives less weight to board of review comparable #7 due to differences from the subject in size. The Board gives less weight to board of review comparable #8 due to its newer age relative to the subject property. The remaining comparables have varying degrees of similarity with the subject property with the primary differences being each comparable has either an unfinished basement or less finished basement area than the subject property; three comparables have either no fireplace or one fireplace while the subject has two fireplaces, and six of the comparables have two-car garages while the subject has a three-car garage. Each of these inferior features would require an upward adjustment to the comparables' improvement assessments. These comparables have improvement assessments that range from \$52.37 to \$64.10 per square foot of living area. The subject's improvement assessment of \$62.60 per square foot of living area falls within the range established by the best comparables in this record and well supported given its superior features. 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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