



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

APPELLANT: George Werthman
DOCKET NO.: 16-05362.001-R-1
PARCEL NO.: 09-06-307-008

The parties of record before the Property Tax Appeal Board are George Werthman, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$109,230
IMPR.: \$338,390
TOTAL: \$447,620

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 2016 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 with 5,810 square feet of living area. The dwelling was built in 2011. Features of the home include a partial unfinished basement, central air conditioning, four fireplaces and an 842-square foot garage. The property has a 44,286-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 limited information¹ on three equity comparables located within the same neighborhood code as the subject property. The comparables consist of two, part two-story and part one-story dwellings and a part two-story, part three-story and part one-

¹ Descriptive information for the appellant's comparables was contained within the board of review's property record cards and grid analysis.

story dwelling of frame exterior construction. The dwellings were built from 2000 to 2014. One comparable has a full basement that is 50% finished and two comparables have full unfinished basements. Other features include central air conditioning, two or three fireplaces and garages that range in size from 628 to 1,078 square feet of building area. The dwellings range in size from 4,197 to 5,001 square feet of living area and have improvement assessments ranging from \$218,870 to \$238,300 or from \$47.65 to \$52.90 per square foot of living area. The appellant requested the total assessment be reduced to \$404,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$447,620. The subject property has an improvement assessment of \$338,390 or \$58.24 per square foot of living area. In support of its contention of the correct assessment the board of review submitted property record cards and a grid analysis on three equity comparables. Two of the comparables are located in the same neighborhood code as the subject property. The comparables are improved with part two-story and part one-story dwellings that were built from 2008 to 2013. The comparables have full or partial basements that are 75% or 100% finished; from two to five fireplaces; central air conditioning and garages that range in size from 1,010 to 1,317 square feet of building area. The dwellings range in size from 5,578 to 6,087 square feet of living area and have improvement assessments ranging from \$338,960 to \$377,520 or from \$60.77 to \$65.55 per square foot of living area.

The board of review, through the township assessor, argued the appellant's comparables are inferior in their quality of construction and are smaller in dwelling size when compared to the subject. 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 information on a total of six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling size when compared to the subject property. In addition, all the comparables have basements that are considerably smaller than the subject property. The Board finds the board of review comparables were more similar to the subject in age, dwelling size, design and most features. These comparables had improvement assessments ranging from \$60.77 to \$65.55 per square foot of living area. The subject's improvement assessment of \$58.24 per square foot of living area falls below 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: September 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

George Werthman, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187