



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

APPELLANT: Charles & Theresa Goudie
DOCKET NO.: 16-05821.001-R-1
PARCEL NO.: 09-12-405-0007

The parties of record before the Property Tax Appeal Board are Charles & Theresa Goudie, the appellants, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$186,030
IMPR.: \$822,040
TOTAL: \$1,008,070

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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, part three-story and part one-story dwelling of frame construction with 6,204 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with 75% finished area, central air conditioning, four fireplaces, a 911 square foot garage and a 944 square foot inground swimming pool. The property has a 20,000 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend improvement assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that were located in close proximity to the subject property. The comparables were similar multi-level dwellings that ranged in size from 6,783 to 7,111 square feet of living area. The comparables were built from 2003 to 2009. The homes featured full or partial basements and garages ranging

in size from 651 to 894 square feet of building area. No other features were listed on the appellant's assessment grid. The comparables had improvement assessments ranging from \$743,180 to \$906,270 or from \$109.57 to \$129.63 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 \$1,008,070. The subject property has an improvement assessment of \$822,040 or \$132.50 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located in close proximity to the subject property. The comparables were similar multi-level dwellings that ranged in size from 5,884 to 6,475 square feet of living area. The comparables were built from 2004 to 2011. The homes featured full or partial basements, two of which were completely finished, and one was 75% finished. Other features included central air conditioning, from three to five fireplaces and garages ranging in size from 798 to 1,136 square feet of building area. None of the comparables had a swimming pool like the subject. The comparables had improvement assessments ranging from \$805,780 to \$925,650 or from \$131.87 to \$143.36 per square foot of living area.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board gave less weight to the board of review's comparable #1 due to its newer age when compared to the subject. The Board finds the parties' remaining comparables were similar to the subject in location, size, age and most features. These comparables had improvement assessments that ranged from \$743,180 to \$906,270 or from \$109.57 to \$136.94 per square foot of living area. The subject's improvement assessment of \$822,040 or \$132.50 per square foot of living area falls within the range established by the best comparables in this record and appears well justified given the subject's superior swimming pool feature. Based on this record the Board finds the appellants 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: October 15, 2019



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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