



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

APPELLANT: Mike Hickman
DOCKET NO.: 16-05934.001-R-1
PARCEL NO.: 09-09-424-004

The parties of record before the Property Tax Appeal Board are Mike Hickman, 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: \$27,680
IMPR.: \$149,840
TOTAL: \$177,520

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 is improved with a part one-story and part two-story dwelling of frame construction with 3,112 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage of 514 square feet of building area. The property has a 9,000 square foot site and is located in Westmont, 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. The appellant is not contesting the land assessment. Appellant's comparables are improved with part one-story and part two-story dwellings of frame construction ranging in size from 3,151 to 3,973 square feet of living area. The dwellings were constructed between 2005 and 2011. Appellant's comparables feature a full unfinished basement, central air conditioning, fireplace, and a garage ranging

between 513 and 703 square feet of building area. Appellant's comparables had improvement assessments that range from \$141,030 to \$170,980, or from \$43.04 to \$45.91 per square foot of living area. Based on this evidence, the appellant requester that the subject's improvement assessment be reduced to \$138,670.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,520. The subject property has an improvement assessment of \$149,840 or \$48.15 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with part one-story and part two-story dwellings of frame construction ranging in size from 2,841 to 3,361 square feet of living area. The dwellings were constructed in 2006 and 2008. The board of review's comparables feature a full unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging between 441 and 621 square feet of building area. The comparables have improvement assessments which range from \$141,270 to \$159,940 or from \$46.11 to \$50.62 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be affirmed.

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 seven suggested comparables for the Board's consideration. The Board gives less weigh to appellant's comparable #3 due to its larger size. The Board notes that the subject is the only dwelling with a 100% finished basement which is superior to the all seven comparables.

The Board finds the best evidence of assessment equity to be the remaining six comparables submitted. These comparables had improvement assessments that range from \$141,030 to \$159,940, or from \$44.76 to \$50.62 per square foot of living area. The subject's improvement assessment of \$149,840 or \$48.15 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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: December 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

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