



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

APPELLANT: Ellen Marquez
DOCKET NO.: 16-06134.001-R-1
PARCEL NO.: 10-05-202-047

The parties of record before the Property Tax Appeal Board are Ellen Marquez, 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: \$64,370
IMPR.: \$142,600
TOTAL: \$206,970

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 two-story and part one-story dwelling of brick exterior construction with 3,404 square feet of living area on a 15,142 square foot site. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, fireplace, and a garage of 528 square feet of building area. The property is located in Darien, Downer's 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 assessment comparables located within the same neighborhood code as the subject. The appellant is not contesting the land assessment. Appellant's comparables are improved with part two-story and part one-story dwellings. The dwellings are of frame or frame and brick construction and range in size from 3,546 to 3,597 square feet of living area. The dwellings were constructed between 1993 and 2000 with one comparable having an addition to the home constructed in 2112. The comparables feature central air conditioning, a fireplace and a garage of 528 square feet of building area. The

comparables have an improvement assessment ranging from \$131,990 to \$135,710 or from \$37.22 to \$38.10 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced to \$128,262 or \$37.68 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 \$206,970. The subject property has an improvement assessment of \$142,600 or \$41.89 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 a part two-story and part one-story dwelling of brick exterior construction ranging in size from 3,235 to 3,378 square feet of living area. The dwellings were constructed between 1995 and 2002. Each of the comparables features a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 517 to 764 square feet of building area. The comparables have improvement assessments which range from \$135,810 to \$142,300 or from \$41.31 to \$42.28 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 weight to the appellant's comparable #1 due to its older age and different design (style) when compared to the subject. The Board also gives less weight to appellant's comparables #2 and #3 due to partial (smaller) basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining four comparables. These comparables have closest similarity in location, dwelling size, design style, age and features when compared to the subject property. The four comparables have improvement assessments which range from \$135,810 to \$142,300, or from \$41.31 to \$42.28 per square foot of living area. The subject's improvement assessment of \$142,600, or \$41.89 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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