



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

APPELLANT: Kathy Longtin
DOCKET NO.: 16-06196.001-R-1
PARCEL NO.: 09-13-102-016

The parties of record before the Property Tax Appeal Board are Kathy Longtin, 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: \$97,110
IMPR.: \$187,970
TOTAL: \$285,080

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 frame exterior construction with 3,481 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, two fireplaces, 673 square foot inground pool with 573 square foot concrete apron and a 920 square foot garage. The property has a 18,538 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables that consist of part two-story and part one-story dwellings of brick or frame and brick exterior construction ranging in size from 3,373 to 4,018 square feet of living area. The dwellings were constructed in 2004 or 2009. The comparables have basements, one of

which has finished area. Features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 516 to 812 square feet of building area.¹ The comparables have improvement assessments ranging from \$156,850 to \$180,570 or from \$44.94 to \$48.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$285,080. The subject property has an improvement assessment of \$187,970 or \$54.00 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 consist of a part two-story, part three-story and part one-story dwelling and two, part two-story and part one-story dwellings of brick or frame exterior construction ranging in size from 3,027 to 3,495 square feet of living area. The dwellings were constructed from 1994 to 2008. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 635 to 925 square feet of building area. The comparables have improvement assessments ranging from \$170,220 to \$204,610 or from \$51.32 to \$62.27 per square foot of living area.

In addition, the board of review submitted a narrative noting differences in amenities between the appellant's comparables and the subject. The board of review also disclosed that appellant's comparables #1 and #2 have an economic obsolescence allowance of -15% on both land and building due to their close proximity to a busy street (55th). Lastly, the board of review submitted a map that depicted the locations of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to the economic obsolescence factor of minus 15% being applied to the improvements for their inferior locations when compared to the subject. The Board also gave less weight to the appellant's comparable #3 based on its superior finished basement when compared to the subject property.

¹ The appellants' grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review. These comparables are most similar to the subject in location, dwelling size, age and most features though none have an inground pool. These comparables have improvement assessments ranging from \$170,220 to \$204,610 or from \$51.32 to \$62.27 per square foot of living area. The subject has an improvement assessment of \$187,970 or \$54.00 per square foot of living area, which falls within the range established by the most similar 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 no reduction in the subject's assessment is 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: May 21, 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

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