



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

APPELLANT: Thomas & Adriane Nelson  
DOCKET NO.: 16-06200.001-R-1  
PARCEL NO.: 05-21-106-007

The parties of record before the Property Tax Appeal Board are Thomas & Adriane Nelson, the appellants, 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:** \$32,910  
**IMPR.:** \$240,890  
**TOTAL:** \$273,800

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 two-story dwelling of frame and masonry exterior construction with 3,946 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 673 square foot garage. The property is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information on three equity comparables located in same neighborhood code as the subject as defined by the local assessor. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,232 to 4,162 square feet of living area. The dwellings were constructed from 2004 to 2007. Each comparable has a basement, with one

having finished area, central air conditioning, a fireplace<sup>1</sup> and a garage ranging in size from 660 to 1,337 square feet of building area. The comparables have improvement assessments ranging from \$175,710 to \$237,720 or from \$50.53 to \$57.01 per square foot of living area. Based on this evidence, the appellants 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 \$273,800. The subject property has an improvement assessment of \$240,890 or \$61.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted five equity comparables located within the same neighborhood code as the subject as defined by the local assessor. The comparables consist of two-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,016 to 4,300 square feet of living area. The dwellings were constructed from 2005 to 2010. Each comparable has a basement, with three having finished area; four comparables have one or two fireplaces; and each comparable has central air conditioning and a garage ranging in size from 506 to 968 square feet of building area. The comparables have improvement assessments ranging from \$176,670 to \$289,660 or from \$57.64 to \$68.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants 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 eight equity comparables for the Board's consideration. The Board gave less weight to appellants' comparable #1 along with board of review comparables #1 and #5 based on their considerably smaller dwelling sizes when compared to the subject. In addition, reduced weight was given to appellants' comparable #3 and board of review comparables #1, #3 and #5 due to their superior finished basements. Lastly, less weight was given to appellant's comparable #2 for its considerably larger garage size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 which are most similar in location, design, and most features when compared to the subject. These two comparables have improvement assessments of \$246,650 to \$262,600 or \$57.64 and \$61.07 per square foot of living area. The subject has an improvement assessment of \$240,890 or \$61.05 per square foot of living area, which is well supported by the most similar

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<sup>1</sup> The appellants' grid analysis did not indicate number of fireplaces, which was drawn from the evidence provided by the board of review.

comparables contained 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 appellants 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.

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Chairman



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Member

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Member



\_\_\_\_\_  
Member

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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: June 18, 2019



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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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