



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

APPELLANT: Robert Yelton  
DOCKET NO.: 16-06203.001-R-1  
PARCEL NO.: 09-02-311-010

The parties of record before the Property Tax Appeal Board are Robert Yelton, 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:** \$65,940  
**IMPR.:** \$177,930  
**TOTAL:** \$243,870

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 two-story dwelling of frame and brick exterior construction with 3,409 square feet of living area. The dwelling was originally constructed in 1953 with additions in 1978, 1992, 1997 and 2002 and an effective age of 1997. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a 558 square foot garage. The property has a 10,896 square foot site and is located in Clarendon Hills, 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 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 brick exterior construction ranging in size from 2,836 to 3,256 square feet of living area. The

dwelling were constructed from 1967 to 1995. Each comparable has a basement, with one having finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 456 to 546 square feet of building area.<sup>1</sup> The comparables have improvement assessments ranging from \$113,980 to \$123,210 or from \$35.01 to \$43.44 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 \$243,870. The subject property has an improvement assessment of \$177,930 or \$52.19 per square foot of living area. The board of review also submitted a property record card for the subject that indicated a 10% economic obsolescence reduction was applied to the building improvement for its location near a busy street.

In support of its contention of the correct assessment, the board of review submitted information along with property record cards on four equity comparables located within the same neighborhood code as the subject as defined by the local assessor. These comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,261 to 3,548 square feet of living area. The dwellings were constructed from 1955 to 1999. The comparables have basements, with one having finished area, central air conditioning, a fireplace and a garage ranging in size from 430 to 560 square feet of building area. The comparables have improvement assessments ranging from \$174,110 to \$226,920 or from \$53.21 to \$68.58 per square foot of living area. In addition, the board of review's property record card for comparable #3 indicated a 10% economic obsolescence reduction was applied to the building improvement for its location near a busy street.

The board of review also submitted property record cards and a grid sheet of the appellant's comparables along with a memorandum noting the differences in dwelling size and features when compared to the subject. In addition, the board of review submitted a map depicting the locations of the subject and both parties comparables. Furthermore, the board of review indicated that appellant's comparable #3 was receiving a 10% economic obsolescence reduction to the building for its location near a busy street. 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.

---

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

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 along with board of review comparables #1, #2 and #4 based on their superior locations when compared to the subject. In addition, appellant's comparable #2 was smaller in dwelling size and the board of review's comparable #2 has a superior building class when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparable #3. Both properties are located on the same busy street as the subject with varying degrees of similarity in design, dwelling size and features. These two comparables had improvement assessments of \$38.56 and \$53.21 per square foot of living area. The subject has an improvement assessment of \$52.19 per square foot of living area, which falls between the best 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 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: June 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert Yelton, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187