



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

APPELLANT: Thomas Hills
DOCKET NO.: 16-06208.001-R-1
PARCEL NO.: 09-06-308-019

The parties of record before the Property Tax Appeal Board are Thomas Hills, 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: \$79,470
IMPR.: \$202,220
TOTAL: \$281,690

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 one-story and a part two-story dwelling of frame and brick exterior construction with 3,417 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 837 square foot garage. The property has a 15,525 square foot site and is located in Villa Park, York 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 are located within the same neighborhood code as the subject as assigned by the township assessor. The comparables are improved with part two-story and part one-story dwellings of frame exterior construction ranging in size from 3,236 to 4,098 square feet of living area. The dwellings were constructed from 2003 to 2006. Each comparable has an

unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 656 to 703 square feet of building area.¹ The comparables have improvement assessments ranging from \$142,910 to \$208,310 or from \$44.16 to \$50.83 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 \$281,690. The subject property has an improvement assessment of \$202,220 or \$59.18 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a narrative arguing that appellant's comparables are different style homes with considerably less ground floor area than the subject. The board of review also submitted a map depicting the locations of both parties comparables and the subject.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located within the same neighborhood code as the subject as defined by the township assessor. The comparables consist of part one- story and part two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,100 to 3,943 square feet of living area. The dwellings were constructed from 2003 to 2005. Each comparable features an unfinished basement and central air conditioning; two comparable have two fireplaces; and each comparable has a garage ranging in size from 543 to 848 square feet of building area. The comparables have improvement assessments ranging from \$184,300 to \$236,190 or from \$55.03 to \$59.90 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 comparable #1 and board of review comparable #1 due to their larger dwelling sizes when compared to the subject. In addition, the Board gave less weight to the appellant's comparables #2 and #3 based on their considerably smaller basement sizes when compared to the subject.

¹ The appellant's grid analysis lacked 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 board of review comparables #2 and #3. These two comparables are most similar in location, design, age and most features when compared to the subject. These comparables had improvement assessments of \$55.03 and \$59.87 per square foot of living area. The subject has an improvement assessment of \$59.18 per square foot of living area. 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 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



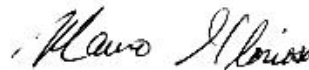
Member

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: August 20, 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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