



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

APPELLANT: Judith Jones
DOCKET NO.: 16-06210.001-R-1
PARCEL NO.: 09-12-206-007

The parties of record before the Property Tax Appeal Board are Judith Jones, 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: \$119,370
IMPR.: \$160,660
TOTAL: \$280,030

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 2,398 square feet of living area. The dwelling was originally constructed in 1920 with an addition in 1986. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 528 square foot garage. The property has a 12,000 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 are located within the same neighborhood code as the subject as assigned by the township assessor. The comparables are improved with multi-level dwellings of frame exterior construction ranging in size from 1,841 to 2,608 square feet of living area. The dwellings were originally constructed from 1907 or 1922. Two of the comparables had additions

built in either 1977 or 1986. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 480 to 506 square feet of building area. Two comparables have a fireplace.¹ The comparables have improvement assessments ranging from \$109,970 to \$158,260 or from \$59.73 to \$61.76 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 \$280,030. The subject property has an improvement assessment of \$160,660 or \$67.00 per square foot of living area.

In response to appellant's evidence, the board of review submitted a narrative noting differences in features between the subject and appellant's comparables, a detailed spreadsheet of the appellant's comparables and a map depicting the locations of both parties' comparables and the subject. The board of review further noted that appellant's comparable #1 has a 15% reduction for economic obsolescence to the land and building assessments due to its proximity to commercial property.

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 multi-level dwellings of frame exterior construction ranging in size from 2,400 to 2,487 square feet of living area. The dwellings were originally constructed in 1907 or 1913. One comparable had an addition in 1975. Each comparable features an unfinished basement; two comparables have central air conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 416 to 483 square feet of building area. The comparables have improvement assessments ranging from \$160,230 to \$166,450 or from \$65.24 to \$66.93 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 gives less weight to the appellant's comparables #1 and #3 due to their dissimilar dwelling sizes when compared to the subject. Furthermore, appellant's comparable #1 has an inferior location than the subject due to its proximity to commercial property.

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 appellant's comparable #2 and the board of review comparables. These comparables are most similar in location, dwelling size, design, age and most features when compared to the subject. These comparables had improvement assessments ranging from \$151,620 to \$166,450 or from \$61.76 to \$66.93 per square foot of living area. The subject has an improvement assessment of \$160,660 or \$67.00 per square foot of living area, which falls within the range on an overall basis established by the most similar comparables in this record but just outside the range on a per square foot basis. 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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