



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

APPELLANT: James Crotty
DOCKET NO.: 16-06274.001-R-1
PARCEL NO.: 09-12-113-025

The parties of record before the Property Tax Appeal Board are James Crotty, 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: \$78,350
IMPR.: \$370,210
TOTAL: \$448,560

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, part three-story and part-one story dwelling of frame construction with 3,697 square feet of living area. The dwelling was constructed in 1998. Features of the home include a 1,553 square foot basement that is fully finished, central air conditioning, three fireplaces and a 418 square foot garage. The property has an 8,910 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that were located within the same neighborhood code as the subject property. The comparables were similar multi-storied dwellings of frame or masonry construction containing from 3,250 to 3,873 square feet of living area. The comparables featured basements ranging in size from 1,371 to 1,603 square feet of building area, one of which was 75% finished. Other features included

central air conditioning, either one or two fireplaces and garages ranging in size from 436 to 726 square foot of building area. The comparables had improvement assessments ranging from \$285,900 to \$366,410 or from \$80.33 to \$94.73 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$332,323 of \$89.89 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$448,560. The subject property has an improvement assessment of \$370,210 or \$100.14 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 were located within the same neighborhood code as the subject property. The comparables were similar multi-storied dwellings of frame construction containing from 3,380 to 3,614 square feet of living area. The comparables feature basements ranging in size from 1,092 to 1,702 square feet of building area, one of which was 75% finished and two were 100% finished. Other features included central air conditioning, from one to three fireplaces and garages ranging in size from 426 to 682 square foot of building area. The comparables had improvement assessments ranging from \$331,190 to \$360,710 or from \$97.99 to \$102.68 per square foot of living area. The board of review's submission included a brief revealing that the appellant's comparable #2's assessment was adjusted to reflect an August 2014 sale. Based on this evidence the board of review requested that the subject's improvement assessment be confirmed.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, as well as the board of review's comparables. These comparables were most similar to the subject in location, style, finished basement area, size, age and features. These comparables had improvement assessments that ranged from \$285,900 to \$360,710 or from \$80.33 to \$102.68 per square foot of living area. The subject's improvement assessment of \$370,210 or \$100.14 per square foot of living area falls within the range established by the best comparables in this record on a per square foot basis. The Board gave less weight to the appellant's remaining comparables due primarily to their lack of finished basement area, when compared to the subject's finished basement. 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.

¹ The Board has gleaned any missing information as to the features of the subject and the appellant's comparables from the board of review's submission.

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: February 18, 2020



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

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