



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

APPELLANT: ATG Land Trust No. L014-055
DOCKET NO.: 16-06298.001-R-1
PARCEL NO.: 09-02-418-013

The parties of record before the Property Tax Appeal Board are ATG Land Trust No. L014-055, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates 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: \$225,620
IMPR.: \$758,620
TOTAL: \$984,240

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 masonry construction with 7,619 square feet of living area. The dwelling was constructed in 2004. Features of the home include a 3,349 square foot basement that is 25% finished, central air conditioning, four fireplaces, an 887 square foot garage and 1,279 square feet of open framed porches. The property has a 29,250 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four suggested equity comparables that were located within the same neighborhood code as the subject and within .8 of a mile from the subject property. The comparables were multi-story style dwellings of frame, masonry or frame and masonry construction containing from 5,506 to 9,342 square feet of living

area. The dwellings were constructed from 1995 to 2008. The comparables feature basements ranging in size from 2,198 to 4,348 square feet of building area and have basement finish ranging from 25% to 100%. Other features include central air conditioning, from three to five fireplaces and garages ranging in size from 640 to 1,254 square feet of building area. The comparables have improvement assessments ranging from \$517,420 to \$873,700 or from \$87.57 to \$94.55 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$703,995 or \$92.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$984,240. The subject property has an improvement assessment of \$758,620 or \$99.57 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-story style dwellings of masonry or frame and masonry construction containing from 6,875 to 8,030 square feet of living area. The dwellings were constructed from 2000 to 2008. The comparables feature basements ranging in size from 2,717 to 4,555 square feet of building area and are 100% finished. Other features include central air conditioning, five or seven fireplaces and garages of 832 or 966 square feet of building area. The comparables have improvement assessments ranging from \$692,800 to \$826,340 or from \$100.77 to \$113.34 per square foot of living area. The board of review submitted a brief critiquing the appellant's submission. Specifically, the board of review argued that the appellant's comparables were significantly smaller or larger than the subject dwelling. 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 parties submitted a total of seven comparable properties for the Board's consideration. The Board finds the most similar comparables in the record are the board of review's comparables. These comparables were most similar to the subject in location, style, size and features. The best comparables had improvement assessments that ranged from \$692,800 to \$826,340 or from \$100.77 to \$113.34 per square foot of living area. The subject's improvement assessment of \$758,620 or \$99.57 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis and below the range on a per square foot basis. The Board gave less weight to the appellant's comparables due to their differences in dwelling size, when compared to the subject. 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 warranted.

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:

April 21, 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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