



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

APPELLANT: Linda Guertler
DOCKET NO.: 16-06518.001-R-1
PARCEL NO.: 06-33-306-002

The parties of record before the Property Tax Appeal Board are Linda Guertler, the appellant, by attorney Alexander Echevarria, of the Law Offices of Alexander A. Echevarria in Oak Park; 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: \$76,140
IMPR.: \$107,080
TOTAL: \$183,220

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 split-level dwelling of frame and masonry exterior construction with 2,145 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage with 485 square feet of building area. The property has a 15,000 square foot site and is located in Oakbrook, York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located on the same street as the subject. The comparables are improved with split-level¹ dwellings of masonry or frame and masonry exterior construction ranging in size from 2,701 to 3,204 square feet of living

¹ The Board finds the appellant's comparables are split-level design as depicted by the property record cards submitted by the appellant, not two-story as listed in the appellant's grid analysis.

area. The dwellings were constructed from 1980 to 1983. The comparables each have an unfinished basement, central air conditioning, a fireplace and two-car garage ranging in size from 462 to 552 square feet of building area.² The properties are situated on sites ranging in size from 15,000 to 16,564 square feet of land area. The comparables have improvement assessments ranging from \$95,360 to \$116,660 or \$36.41 to \$41.17 per square foot of living area and land assessments ranging from \$76,140 to \$84,070 or \$5.07 and \$5.08 per square foot of land 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 \$183,220. The subject property has an improvement assessment of \$107,080 or \$49.92 per square foot of living area and a land assessment of \$76,140 or \$5.08 per square foot of land area.

In response to the appeal, the board of review submitted a memorandum and a spreadsheet from the assessor's office. The assessor argued the appellant's comparables are dissimilar two-story homes compared to the subject's split-level design. The board of review also noted that there are only eleven split-level homes in the subject neighborhood including the subject which is the smallest of the split-level dwellings.

In support of its contention of the correct assessment, the board of review submitted information on ten assessment equity comparables located within the subject neighborhood. The comparables are described as split-level dwellings of masonry or frame and masonry exterior construction ranging in size from 2,492 to 4,591 square feet of living area. The dwellings were constructed from 1979 to 1982. Each comparable has a basement, with two having finished area; central air conditioning; one to three fireplaces; and a two-car or three-car garage ranging in size from 536 to 792 square feet of building area. The properties are situated on lots ranging in size from 10,400 to 16,942 square feet of land area. The comparables have improvement assessments ranging from \$113,640 to \$184,230 or from \$38.08 to \$48.70 per square foot of living area and land assessments ranging from \$52,800 to \$86,010 or \$5.08 per square foot of land area. 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.

The Board finds the parties submitted 14 assessment equity comparables for consideration.

² Features such as central air conditioning and fireplaces were drawn from evidence provided by the board of review.

As to the land inequity argument, the parties' comparables have lots ranging in size from 10,400 to 16,942 square feet of land area and have land assessments of \$5.07 and \$5.08 per square foot of land area. The subject has a land assessment of \$5.08 per square foot of land area which is nearly identical to all of the comparables in this record. Therefore, a reduction in the subject's land assessment is not warranted.

As to the improvement inequity argument, the Board gave less weight to the appellant's comparables based on their dissimilar two-story design when compared to the subject's split-level design. In addition, the Board gave less weight to the appellant's comparables #1, #2 and #3 along with board of review comparables #3 through #10 based on their considerably larger dwelling sizes when compared to the subject's dwelling size.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #2 which are similar to the subject in location, dwelling size, design, age and features, though both have inferior unfinished basements. These comparables have improvement assessments of \$45.60 and \$46.34 per square foot of living area. The subject has an improvement assessment of \$49.92 per square foot of living area, which falls above the best comparables in this record, but is justified considering the subject's smaller dwelling size and superior finished basement. Due to economies of scale, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. After considering adjustments to the comparables for differences when compared to the subject, 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: 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

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

APPELLANT

Linda Guertler, by attorney:
Alexander Echevarria
Law Offices of Alexander A. Echevarria
830 North Blvd.
Suite A
Oak Park, IL 60301

COUNTY

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