



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

APPELLANT: Kenneth Sullivan
DOCKET NO.: 16-06530.001-R-1
PARCEL NO.: 09-07-204-011

The parties of record before the Property Tax Appeal Board are Kenneth Sullivan, the appellant, by attorney Michael McDonough, of Tressler LLP 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: \$51,420
IMPR.: \$180,180
TOTAL: \$231,600

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 two-story dwelling of frame exterior construction with 2,743 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement,¹ central air conditioning, a fireplace and a 452 square foot garage. The property has a 6,600 square foot site and is located in 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 equity comparables located in the same neighborhood as the subject as defined by the township

¹ The appellant's grid analysis depicts the subject as having a finished basement. However, the subject's property record submitted by the board of review indicates an unfinished basement which is the most credible evidence in this record.

assessor. The comparables are described as two-story dwellings of masonry exterior construction ranging in size from 2,721 to 3,190 square feet of living area. The dwellings range in age from 10 to 25 years. The comparables are reported to each have a finished basement, central air conditioning and a garage ranging in size from 432 to 586 square feet of building area. The appellant did not indicate whether the comparables have fireplaces. The comparables have improvement assessments ranging from \$148,540 to \$199,800 or from \$46.56 to \$63.95 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 \$231,600. The subject property has an improvement assessment of \$180,180 or \$65.69 per square foot of living area.

In response to the appeal, the board of review noted differences in location, size, age and features between the subject and the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located in the same neighborhood as the subject as defined by the township assessor. The comparables consist of part two-story and part one-story dwellings of frame exterior construction ranging in size from 2,885 to 2,962 square feet of living area. The dwellings were constructed from 1995 to 2002. The comparables each feature an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 506 to 721 square feet of building area. The comparables have improvement assessments ranging from \$188,100 to \$200,330 or from \$63.50 to \$69.44 per square foot of living 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 parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 based on their larger dwelling size or dissimilar age when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review comparables. These comparables are similar to the subject in location, dwelling size, design, age, and features. The comparables had improvement assessments ranging from \$188,100 to \$200,330 or from \$63.50 to \$69.44 per square foot of living area. The subject has an improvement assessment of \$180,180 or \$65.69 per square foot of living area, which falls within the range on a per square foot basis established by the best comparables in the record.

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 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

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