



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

APPELLANT: Brian Hect
DOCKET NO.: 16-06531.001-R-1
PARCEL NO.: 09-07-207-005

The parties of record before the Property Tax Appeal Board are Brian Hect, 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 a reduction 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: \$75,500
IMPR.: \$80,500
TOTAL: \$156,000

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 is improved with a part 1.5-story, part 2-story and part 1-story dwelling of frame construction with 2,334 square feet of living area. The dwelling was originally built in 1939 with additions in 1961, 1999 and 2012. Features of the home include a full basement, central air conditioning, and a two-car attached garage. The property has a 15,000 square foot site and is located in Downers Grove, 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 improved with a part 2-story and part 1-story dwelling; two, 2-story dwellings; and a part 1.5-story and part 2-story dwelling of frame construction that range in size from 2,030 to 2,490 square feet of living area. The homes were built from 1909 to 1923 with additions in 1993, 1996, and 2003. Each home is described by the appellant as having a finished basement,

central air conditioning and a garage ranging in size from 440 to 748 square feet of building area. The appellant also indicated the subject property has a finished basement. The board of review submission also included a grid analysis of the appellant's comparables reporting that comparables #1, #2 and #4 each have one fireplace. These properties have improvement assessments ranging from \$66,960 to \$79,490 or from \$31.92 to \$33.39 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$76,468 or \$32.76 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 \$161,620. The subject property has an improvement assessment of \$86,120 or \$36.90 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two, part 1.5-story and part 2-story dwellings; a part 1.5-story, part 2-story and part 1 story dwelling; and a part 1.5-story and part 1-story dwelling of frame, brick or frame and brick construction that range in size from 1,955 to 2,416 square feet of living area. The dwellings were built from 1907 to 1949 with comparables #1, #3 and #4 having additions in 1995, 1991, and 1997, respectively. Each property has a full or partial unfinished basement, three comparables have central air conditioning, each comparable has one fireplace and each property has a garage ranging in size from 320 to 560 square feet of building area. These comparables have improvement assessments ranging from \$67,040 to \$83,950 or from \$32.88 to \$35.39 per square foot of living area. The board of review requested the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on eight comparables submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property in age, style, size and features. The comparables have improvement assessments ranging from \$31.92 to \$35.39 per square foot of living area. Those comparables most similar to the subject in size include the appellant's comparables #2 through #4 and board of review comparable #1. These four comparable have improvement assessments ranging from \$31.92 to \$34.75 per square foot of living area. The subject's improvement assessment of \$36.90 per square foot of living area falls above the range established by the comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and a 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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