



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

APPELLANT: David Diehl
DOCKET NO.: 16-06532.001-R-1
PARCEL NO.: 09-07-106-031

The parties of record before the Property Tax Appeal Board are David Diehl, 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: \$61,390
IMPR.: \$186,360
TOTAL: \$247,750

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 one-story and part two-story single-family dwelling of frame and stone construction with 3,092 square feet of living area. The dwelling was built in 1999. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car attached garage. The property 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 part two-story and part one-story dwellings that range in size from 3,055 to 3,282 square feet of living area.¹ The homes were built from 1956 to 2016 with

¹ The descriptive data was derived from the board of review submission, which included copies of the property record cards for each of the appellant's comparables.

comparables #1, #2 and #4 having updates in 2001; 2007; and 1999 and 2007, respectively. Each comparable has a full or partial basement with two being partially finished, each comparable has central air conditioning, each comparable has one or three fireplaces, and each property has a garage ranging in size from 308 to 960 square feet of building area. These properties have improvement assessments ranging from \$133,380 to \$176,190 or from \$40.64 to \$55.02 per square foot of living area. The property record card associated with appellant's comparable #3 disclosed the assessment was prorated on 9-26-2016 as a new house. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$156.090 or \$50.48 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 \$247,750. The subject property has an improvement assessment of \$186,360 or \$60.27 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 improved with part one-story and part two-story dwellings of masonry or frame and masonry construction ranging in size from 2,795 to 3,113 square feet of living area. The homes were built from 2000 to 2015. Each property has a full basement with one being partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 506 to 550 square feet of building area. These properties have improvement assessments ranging from \$177,730 to \$181,000 or from \$58.17 to \$63.59 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 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 board of review comparables which are most similar to the subject in style and were relatively similar to the subject in age as well as features with the exception of finished basement area. These comparables have improvement assessments that range from \$58.17 to \$63.59 per square foot of living area. The subject's improvement assessment of \$60.27 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given to the appellant's comparables due to age, slightly different design and the fact that appellant's comparable #3 has a pro-rated improvement assessment. 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.

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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