



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

APPELLANT: Robert Marks
DOCKET NO.: 16-06533.001-R-1
PARCEL NO.: 09-06-416-003

The parties of record before the Property Tax Appeal Board are Robert Marks, 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: \$ 60,180
IMPR.: \$113,400
TOTAL: \$173,580

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 and part one-story single-family dwelling of frame exterior construction with 2,688 square feet of living area. The dwelling was constructed in 1952 and renovated in 2008. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 528 square foot garage. The property has a 10,198 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on four equity comparables and reported all of the properties have the same neighborhood code assigned by the assessor as the subject property. The appellant further reported comparable #1 was located 1.5-miles from the subject and the other comparable properties were within four blocks of the subject. For purposes of

analysis, the appellant reported the subject's original date of construction, thus depicting an age of 64 years. The comparables were described as being from 14 to 66 years old. The comparables consist of a one-story and three, two-story dwellings of masonry or frame and masonry exterior construction. The dwellings range in size from 2,471 to 2,893 square feet of living area and feature basements with finished areas. Each home has central air conditioning and three comparables have garages ranging in size from 440 to 562 square feet of building area. The comparables have improvement assessments ranging from \$89,770 to \$109,480 or from \$34.25 to \$38.18 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$100,389 or \$37.35 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 \$173,580. The subject property has an improvement assessment of \$113,400 or \$42.19 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the comparables presented by the appellant are located in three different neighborhood codes as determined by the township assessor. The board of review also noted that appellant's comparable #1 has an inferior location when compared to the subject and a different effective age than the subject. The board of review also contended that comparables #2, #3 and #4 do not have any basement finish and also noted the lack of a garage as reported for comparable #2.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same DE4 neighborhood code assigned by the assessor to the subject property. The comparables consist of part two-story and part one-story dwellings where one comparable also has a part 1.5-story section. The dwellings are of frame exterior construction and were built between 1921 and 1972; three of the comparables were renovated in 1998, 2004 and 2008, respectively, and comparable #2 has not been renovated. The dwellings range in size from 2,416 to 2,746 square feet of living area and feature full or partial unfinished basements. Three of the comparables have central air conditioning and each comparable has a fireplace and a garage ranging in size from 216 to 592 square feet of building area. The comparables have improvement assessments ranging from \$103,600 to \$118,430 or from \$40.42 to \$45.50 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 presented a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 due to difference in location (comparable #1), lack of a garage (comparable #2) and differing one-story design (comparable #3) when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with the board of review comparables. These comparables had varying degrees of similarity to the subject but were similar in location, design, size and several features when compared to the subject dwelling. These five comparables have improvement assessments that ranged from \$103,130 to \$118,430 or from \$38.18 to \$45.50 per square foot of living area. The subject's improvement assessment of \$113,400 or \$42.19 per square foot of living area falls within the range established by the best comparables in this 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 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: 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

Robert Marks, by attorney:
Michael McDonough
Tressler LLP
233 South Wacker Drive
22nd Floor
Chicago, IL 60606

COUNTY

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