



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

APPELLANT: Gregory Hatfield
DOCKET NO.: 16-06586.001-R-1
PARCEL NO.: 05-10-209-029

The parties of record before the Property Tax Appeal Board are Gregory Hatfield, the appellant; 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: \$20,230
IMPR.: \$155,600
TOTAL: \$175,830

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 1.5 story dwelling of frame and brick exterior construction with 2,491 square feet of living area. The dwelling was constructed in 1928. Features of the home include a full basement with finished area, a fireplace and a 484 square foot two-car garage. The property has a 6,391 square foot site and is located in Glen Ellyn, Milton 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 three equity comparables located in the same neighborhood code as the subject as defined by the township assessor. The comparables are described as one, part ranch and part two-story and two, two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,140 to 2,670 square feet of living area. The dwellings were built in 1925 or 1928. The comparables each have a partial basement, one of which is partially finished; central air conditioning, one fireplace

and a one-car or a two-car garage. The comparables have improvement assessments ranging from \$100,370 to \$137,440 or from \$46.90 to \$55.34 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 \$175,830. The subject property has an improvement assessment of \$155,600 or \$62.46 per square foot of living area.

In response to the appeal, the township assessor's office on behalf of the board of review submitted a spreadsheet, exterior photographs, property record cards and a location map of the all comparables in the record. The assessor also argued the appellant's comparables are not comparable to the subject due to differences in style and features when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject as defined by the township assessor. The comparables consist of 1.5 story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,135 to 2,694 square feet of living area. The dwellings were constructed from 1916 to 1930. The comparables each feature a full basement with finished area, central air conditioning, one or two fireplaces and a two-car garage ranging in size from 400 to 576 square feet of building area. The comparables have improvement assessments ranging from \$137,400 to \$195,850 or from \$64.36 to \$76.12 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 based on their dissimilar designs and unfinished basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$137,400 to \$195,850 or from \$64.36 to \$76.12 per square foot of living area. The subject has an improvement assessment of \$155,600 or \$62.46 per square foot of living area, which falls within the range on overall value established by the comparables in the record and below on a per square foot basis. 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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