



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

APPELLANT: Kevin Rourke
DOCKET NO.: 16-06588.001-R-1
PARCEL NO.: 05-16-416-016

The parties of record before the Property Tax Appeal Board are Kevin Rourke, 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: \$26,260
IMPR.: \$73,150
TOTAL: \$99,410

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 ranch style dwelling of frame exterior construction with 1,025 square feet of living area. The dwelling was constructed in 1951. Features of the home include a full basement with 800 square feet of finished area, central air conditioning, a fireplace and a 280 square foot one-car detached garage. The property has a 9,954 square foot site and is located in Wheaton, 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 four equity comparables located in the same neighborhood code as the subject as defined by the township assessor. The comparables are described as ranch style dwelling of frame or masonry exterior construction ranging in size from 1,092 to 1,562 square feet of living area. The dwellings were built from 1952 to 1956. The comparables each have a basement with finished area, central air conditioning and a one-car garage. Two comparables each have one fireplace. The comparables

have improvement assessments ranging from \$56,470 to \$86,190 or from \$51.71 to \$55.20 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 \$99,410. The subject property has an improvement assessment of \$73,150 or \$71.37 per square foot of living area.

In response to the appeal, the board of review submitted a letter from the township assessor's office reporting that the subject property sold in June 2015 for \$325,000. The assessor states "the subject has had many upgrades that are similar to the assessor's comparables, whereas, the appellant's comparables are in inferior condition to the subject." The assessor also submitted a Redfin listing of the subject property.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood district as the subject as defined by the township assessor. The comparables consist of one, 1.5 story and three, ranch style dwellings of frame exterior construction ranging in size from 924 to 1,140 square feet of living area. The dwellings were constructed from 1939 to 1957. The comparables each feature a basement with finished area, central air conditioning and a one-car or two-car garage ranging in size from 280 to 360 square feet of building area. The comparables have improvement assessments ranging from \$65,100 to \$81,460 or from \$69.36 to \$71.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the assessor provided no evidence to support that the subject's condition is superior to the appellant's comparables. In addition, the appellant critiqued the assessor's comparables noting differences in features when compared to the subject.

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 eight 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 sizes 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 \$56,470 to \$81,460 or from \$51.71 to \$71.46 per square foot of living area. The subject has an improvement assessment of \$73,150 or \$71.37 per square foot of living area, which falls within the range 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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