



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

APPELLANT: Ryan & Mary Neff
DOCKET NO.: 16-06611.001-R-1
PARCEL NO.: 09-12-312-029

The parties of record before the Property Tax Appeal Board are Ryan & Mary Neff, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$109,820
IMPR.: \$386,220
TOTAL: \$496,040

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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, part-three-story and part one-story dwelling of frame exterior construction with 3,563 square feet of living area. The dwelling was constructed in 2007. Features of the home include a partial basement with 1,415 square feet of finished area, central air conditioning, three fireplaces and a 452 square foot garage. The property has a 10,000 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity challenging only the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story, part-three-story and part one-story dwellings of frame exterior construction that were built in either 2003 or 2008. The homes range in size from 3,595 to 3,799 square feet of living area and feature full basements and garages

ranging in size from 462 to 570 square feet of building area. The appellants did not provide information on air conditioning, fireplaces and/or other amenities of the homes, but did attach printout from the Downers Grove Township Assessor's Office that did not provide this data concerning the individual properties. The comparables have improvement assessments ranging from \$351,470 to \$393,920 or from \$92.52 to \$104.79 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$358,342 or \$100.57 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 \$496,040. The subject property has an improvement assessment of \$386,220 or \$108.40 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Downers Grove Assessor's Office. In the memorandum, the assessor contends that appellants' comparables #1 and #2 have no finished basement areas unlike the subject dwelling. As to appellants' comparable #3, the assessor noted a slight difference in the number of plumbing fixtures and that the assessment was adjusted to reflect a recent purchase price. The assessor also reiterated the appellants' comparables in a grid analysis depicting each dwelling as having a full basement and comparable #3 having 75% finished area like the subject. The data also depicts that each dwelling has central air conditioning and two to four fireplaces.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story, part-three-story and part one-story dwellings of frame exterior construction that were built between 2002 and 2009. The homes range in size from 3,601 to 3,749 square feet of living area and feature full or partial finished basements, central air conditioning, two to four fireplaces and garages ranging in size from 462 to 610 square feet of building area. The comparables have improvement assessments ranging from \$417,490 to \$451,140 or from \$115.94 to \$120.34 per square foot of living area. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables with varying degrees of similarity to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 due to their unfinished basements which are inferior to the subject's finished basement area.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with the board of review comparables as each of these dwellings is similar to the subject in location, age, design, exterior construction, size, foundation and most features. These comparables had improvement assessments that ranged from \$351,470 to \$451,140 or from \$92.52 to \$120.34 per square foot of living area. The subject's improvement assessment of \$386,220 or \$108.40 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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



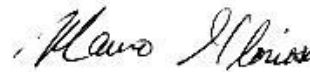
Member

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: May 26, 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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