



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

APPELLANT: Steven Rembos
DOCKET NO.: 16-06621.001-R-1
PARCEL NO.: 09-02-410-003

The parties of record before the Property Tax Appeal Board are Steven Rembos, the appellant, 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: \$146,230
IMPR.: \$584,100
TOTAL: \$730,330

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 dwelling of brick exterior construction with 5,123 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, four fireplaces, 1,200 square foot inground pool, 2,318 square foot limestone apron/patio and a 652 square foot garage. The property has a 17,500 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. 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 improved with one, part two-story, part one-story and part three-story dwelling and two, part two-story and part one-story dwellings of frame or brick

and frame exterior construction ranging in size from 4,905 to 5,403 square feet of living area. The dwellings were constructed in 2000 or 2005. The comparables have basements with finished area, central air conditioning, three or four fireplaces and a garage ranging in size from 684 to 826 square feet of building area.¹ The comparables have improvement assessments ranging from \$501,610 to \$533,540 or \$98.75 and \$104.12 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 \$730,330. The subject property has an improvement assessment of \$584,100 or \$114.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables with three located in the same neighborhood code as the subject as defined by the township assessor. The comparables consist of part two-story, part one-story and part three-story dwellings of brick or frame and brick exterior construction ranging in size from 4,858 to 5,600 square feet of living area. The dwellings were constructed from 2004 to 2011. The comparables feature finished basements, central air conditioning, three to six fireplaces and a garage ranging in size from 778 to 1,426 square feet of building area. One comparable has a 4-stop elevator and a 1,369 square foot flagstone patio. The comparables have improvement assessments ranging from \$565,330 to \$635,300 or from \$109.54 to \$120.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal critiquing the board of review's submission noting differences in basement size, garage size and number of bathrooms.

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 board of review comparable # 4 based on its location in a different neighborhood and newer year built when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables submitted by both parties. These six comparables are similar to the subject in location, dwelling size, age and most features, though none have an inground pool. The comparables had

¹ The appellants' grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

improvement assessments ranging from \$501,610 to \$635,300 or from \$98.75 to \$113.45 per square foot of living area. The subject has an improvement assessment of \$584,100 or \$114.02 per square foot of living area, which falls within the range established by the most similar comparables in this record on an overall basis but just outside the range on a per square foot basis. After considering adjustments to the comparables for differences such as inground pool when compared to the subject, the Board finds the subject's improvement assessment is supported.

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.

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 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 presented.

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 23, 2019



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

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