



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

APPELLANT: Susan Rosenhain
DOCKET NO.: 16-06622.001-R-1
PARCEL NO.: 09-13-405-025

The parties of record before the Property Tax Appeal Board are Susan Rosenhain, 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: \$184,690
IMPR.: \$647,850
TOTAL: \$832,540

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, part one-story and part three-story dwelling of brick exterior construction with 9,082 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full finished basement, central air conditioning, four fireplaces, 1,471 square foot inground pool with a 512 square foot slate apron, 4-stop elevator, 492 square foot enclosed porch that is finished and a 1,301 square foot garage. The property has a 43,096 square foot site and is located in Burr Ridge, 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 same neighborhood as the subject as defined by the township assessor. The comparables are improved with part two-story, part one-story and part three-story

dwellings of brick or frame exterior construction ranging in size from 7,649 to 11,028 square feet of living area. The dwellings were constructed from 2005 to 2007. The comparables have basements, two of which have finished areas. Features of each comparable include central air conditioning, four or seven fireplaces and a garage ranging in size from 956 to 1,856 square feet of building area.¹ The comparables have improvement assessments ranging from \$515,710 to \$705,820 or from \$60.50 to \$67.42 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 \$832,540. The subject property has an improvement assessment of \$647,850 or \$71.33 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three equity comparables with only one located in the same neighborhood as the subject as defined by the township assessor. The comparables consist of two, part two-story and part one-story dwellings and one, part two-story, part one-story and part three-story dwelling of brick exterior construction ranging in size from 8,674 to 9,643 square feet of living area. The dwellings were constructed from 1997 to 2008. The comparables feature basements with finished area, central air conditioning, three or five fireplaces and a garage ranging in size from 1,707 to 2,052 square feet of building area. One comparable has a 648 square foot inground pool. The comparables have improvement assessments ranging from \$628,590 to \$682,250 or from \$65.43 to \$73.18 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 six equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2 based on their dissimilar dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #2 and #3 based on their lack of proximity to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 along with the board of review comparable #1. Both comparables are similar to the subject in location, design, dwelling size and most features, though neither have an elevator and only one

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

comparable has an inground pool. The comparables had improvement assessments of \$545,790 and \$682,250 or \$60.50 and \$73.18 per square foot of living area. The subject has an improvement assessment of \$647,850 or \$71.33 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences 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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