



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

APPELLANT: Eric Daze
DOCKET NO.: 16-06625.001-R-1
PARCEL NO.: 09-12-214-017

The parties of record before the Property Tax Appeal Board are Eric Daze, 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: \$174,810
IMPR.: \$608,450
TOTAL: \$783,260

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 one-story, part two-story dwelling of frame exterior construction with 5,302 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 943 square foot garage. The property has an 22,150 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 as the subject as defined by the township assessor. The comparables are improved with part two-story, part one-story dwellings of brick exterior construction ranging in size from 5,052 to 5,833 square feet of living area. The dwellings were constructed from 1988 to 1995. The comparables have basements, two of which

have finished area. Each comparable has central air conditioning, three or four fireplaces and a garage ranging in size from 726 to 1,365 square feet of building area.¹ The comparables have improvement assessments ranging from \$404,980 to \$534,540 or from \$75.97 to \$92.31 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 \$783,260. The subject property has an improvement assessment of \$608,450 or \$114.76 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located in the same neighborhood as the subject as defined by the township assessor. The comparables consist of one, part two-story, part three-story, part one-story dwelling and three, part two-story, part one-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 5,085 to 5,674 square feet of living area. The dwellings were constructed from 1995 to 1999. The comparables have basements, three of which have finished area. Each comparable features central air conditioning, two to five fireplaces and a garage ranging in size from 420 to 1,087 square feet of building area. The comparables have improvement assessments ranging from \$602,100 to \$784,880 or from \$115.83 to \$138.33 per square foot of living area. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 #2 and #3 due to their larger dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #3 due to its dissimilar age when compared to the subject. Furthermore, comparable #3 submitted by the board of review was given less weight by the Board due to its superior quality of construction as noted by its higher building class when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1 and #3. These three comparables are most similar to the subject in design, dwelling size and most features. The comparables had improvement

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

assessments ranging from \$404,980 to \$610,460 or from \$80.16 to \$120.05 per square foot of living area. The subject has an improvement assessment of \$608,450 or \$114.76 per square foot of living area, which falls within the range as 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Eric Daze, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187