



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

APPELLANT: Matthew Oliva
DOCKET NO.: 16-06742.001-R-1
PARCEL NO.: 05-14-107-007

The parties of record before the Property Tax Appeal Board are Matthew Oliva, the appellant, by attorney Erik Vander Weyden, of Saul Ewing Arnstein & Lehr LLP 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: \$29,610
IMPR.: \$208,570
TOTAL: \$238,180

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 two-story single-family dwelling of frame construction with 2,722 square feet of living area. The dwelling was constructed in 2006 and features a full finished basement, central air-conditioning, two fireplaces, and a 506-square foot garage. The dwelling is located in Milton Township, DuPage County.

Attorney Erik Vander Weyden appeared before the Property Tax Appeal Board on behalf of the appellant contending assessment inequity as the basis of the appeal. In support of this argument, Mr. Vander Weyden submitted information on five comparables properties located from .06 to .67 of a mile from the subject property, four of which have the same neighborhood code as the subject. The comparables consist of two-story single-family dwellings of frame or frame and masonry construction built from 1996 to 2016. The comparables range in size from 2,637 to 3,596 square feet of living area. Each comparable has a basement, one with finished area, central

air-conditioning, one or two fireplaces, and a garage ranging in size from 400 to 690 square feet of building area.¹ The comparables have improvement assessments ranging from \$194,410 to \$265,510 or from \$59.22 to \$73.72 per square foot of living area.

Mr. Vander Weyden argued at hearing that the five comparables he submitted are all located in close proximity to the subject. Their improvement assessments range from \$59.22 to \$73.72 per square foot of living area while the subject is assessed at \$76.62 per square foot of living area. He contended that, while only the subject and one of appellant's comparables feature finished basements, appellant's other comparables have larger basements. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$163,320 or \$60.00 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 \$238,180. The subject property has an improvement assessment of \$208,570 or \$76.62 per square foot of living area.

Matthew Rasche appeared on behalf of the board of review. In his opening argument, Mr. Rasche contended that appellant's requested improvement assessment of \$60.00 per square foot of living area is not supported and that appellant's own evidence supports a Building Assessed Value in the seventies.

In support of its contention of the correct assessment, Mr. Rasche called Luke Wiesbrock, deputy assessor for Milton Township, as his witness. Mr. Wiesbrock testified that he had prepared the comparables presented in this case and had submitted information on five equity comparables located from .09 to .66 of a mile of the subject and all having the same neighborhood code as the subject. The board of review comparables consist of two-story single-family dwellings of frame construction. The dwellings were built from 2002 to 2016 and range in size from 2,621 to 3,059 square feet of living area. The comparables each have a basement, three with finished area, central air-conditioning, one or two fireplaces, and a garage ranging in size from 420 to 622 square feet of building area. The comparables have improvement assessments ranging from \$227,130 to \$270,790 or from \$86.66 to \$89.18 per square foot of living area.

Mr. Wiesbrock further testified that the board of review's comparables have the same condition, desirability and utility as the subject, were similar to the subject in age, style, and location, and that the majority of the board of review's comparables have finished basements similar to the subject. He concluded that the subject's assessment is supported when looking at the totality of the comparables submitted by both parties. Appellant's counsel did not have any questions for the witness. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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

¹ Details regarding details such as the distance from the subject and number of fireplaces was supplemented by a grid analysis and property record cards submitted by the board of review.

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 a reduction in the subject's assessment is not warranted.

The parties presented data on ten suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparables which differ from the subject dwelling size, age and/or basement finish. The Board gave less weight to board of review comparables #1, #3 and #4 which differ from the subject in age and/or basement finish.

The Board finds that board of review comparables #2 and #5 are best comparables contained in the record and are similar to the subject in location, age, size and most features. These comparables had improvement assessments of \$256,150 and \$269,150 or \$87.27 and \$89.18 per square foot of living area, respectively. The subject's improvement assessment of \$208,570 or \$76.62 per square foot of living area is lower than that of these two best comparables. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported.

The Board finds that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment 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: February 18, 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.

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