



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

APPELLANT: Chad Uthe
DOCKET NO.: 17-05007.001-R-1
PARCEL NO.: 09-11-119-006

The parties of record before the Property Tax Appeal Board are Chad Uthe, the appellant, by attorney Mary Kate Gorman 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: \$56,030
IMPR.: \$125,940
TOTAL: \$181,970

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 2017 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 and part two-story dwelling of frame construction with 2,021 square feet of living area. The dwelling was constructed in 1964 with an addition in 1997. Features of the property include a basement that is partially finished, central air conditioning, one fireplace, 2½ bathrooms and a detached two-car garage with 576 square feet of building area. The property has a 6,976 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame construction that range in size from 1,824 to 2,019 square feet of living area.¹ The dwellings were built in 1953 and 1966 with an

¹ The descriptions are derived from both the appellant's and the board of review submissions. There is a discrepancy between the parties with respect to the story height for appellant's comparable #3.

addition for comparable #3 in 1975. Each home has a full or partial unfinished basement, 1 or 1½ bathrooms and a two-car garage with either 440 or 506 square feet of building area. One comparable has a fireplace. These properties have improvement assessments ranging from \$85,840 to \$109,830 or from \$47.06 to \$54.40 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$95,108.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,970. The subject property has an improvement assessment of \$125,940 or \$62.32 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with part one-story and part two-story dwellings of frame construction that range in size from 1,588 to 2,124 square feet of living area. The homes were built from in 1950 and 1951 with comparable #1 having an addition in 1981, comparable #2 having an addition in 1976, and comparable #3 having additions in 1992 and 2001. Each comparable has a partial basement with one being partially finished, central air conditioning, one fireplace, two or three bathrooms, and a garage ranging in size from 286 to 441 square feet of building area. The comparables have improvement assessments ranging from \$98,430 to \$122,700 or from \$57.77 to \$61.98 per square foot of living area. The board of review requested the assessment be sustained.

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

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are most similar to the subject dwelling in style and features with the exception each has a smaller basement with two being unfinished, two comparable have fewer ½ bathrooms and each has a smaller garage than the subject property. These properties have improvement assessments ranging from \$98,430 to \$122,700 or from \$57.77 to \$61.98 per square foot of living area. The subject's improvement assessment of \$125,940 or \$62.32 per square foot of living area falls slightly above the range established by the best comparables in this record but is supported given its size and superior features relative to these properties. Less weight is given the comparables provided by the appellant due to differences from the subject dwelling in style and features in that none have central air conditioning, each has fewer bathrooms, none have finished basement area and two have no fireplaces. 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 a reduction in the subject's assessment is not justified.

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: July 21, 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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