



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

APPELLANT: Michael Foss
DOCKET NO.: 17-05089.001-R-1
PARCEL NO.: 02-34-402-018

The parties of record before the Property Tax Appeal Board are Michael Foss, the appellant, by attorney Jack E. Boehm, Jr., of Siegel Jennings Fisk Kart Katz and Regan 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: \$23,020
IMPR.: \$64,000
TOTAL: \$87,020

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 raised ranch style dwelling of frame exterior construction with 1,400 square feet of living area. The dwelling was constructed in 1974. Features of the home include a partial finished lower-level, central air conditioning, a fireplace and a two-car detached garage. The property has a 19,098 square foot site and is located in Glen Ellyn, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located on the same block as the subject property.¹ The subject's land assessment was not contested. The comparables are improved with one raised ranch style dwelling, one split-level style dwelling

¹ Some descriptive information of the appellant's comparables were located in the property record cards submitted by the appellant and by the board of review through the township assessor's office on their grid analysis.

and two ranch style dwellings of frame, or mixed exterior construction and were built from 1958 to 1963. Two comparables have a lower-level with finished area, one comparable has an unfinished basement and one comparable lacks a basement or lower-level. Each comparable has central air conditioning and a two-car or three-car garage. The dwellings range in size from 1,053 to 1,386 square feet of living area and have improvement assessments that range from \$41,740 to \$49,650 or from \$32.21 to \$44.19 per square foot of living area. The appellant requested that the improvement assessment be reduced to \$51,744 or \$36.96 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 \$87,020. The subject property has an improvement assessment of \$64,000 or \$45.71 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information through the township assessor on six equity comparables located in the same neighborhood as the subject property. The comparables are improved with raised ranch style dwellings of frame, masonry or mixed exterior construction and were built from 1957 to 1976. Each comparable has a lower-level with finished area, central air conditioning and a two or 2.5-car garage. Four comparables have a fireplace. The dwellings range in size from 1,188 to 1,363 square feet of living area and have improvement assessments that range from \$57,710 to \$73,550 or from \$45.55 to \$55.22 per square foot of living area. The board of review requested the assessment be confirmed.

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 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 submitted ten assessment comparables for the Property Tax Appeal Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 based on their difference in design when compared to the subject. The Board gave less weight to the board of review's comparable #1 based on its older age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparables #2 through #6. These comparables are similar to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from \$46,530 to \$73,550 or from \$44.19 to \$55.22 per square foot of living area. The subject's improvement assessment of \$64,000 or \$45.71 per square foot of living area falls within the range established by the best comparables in this record. 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: August 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.

PARTIES OF RECORD

AGENCY

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