



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

APPELLANT: Brandon Knecht
DOCKET NO.: 17-05620.001-R-1
PARCEL NO.: 01-13-117-004

The parties of record before the Property Tax Appeal Board are Brandon Knecht, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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: \$25,490
IMPR.: \$68,260
TOTAL: \$93,750

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 two-story dwelling of vinyl siding exterior construction with 1,749 square feet of living area. The dwelling was built in 1994. Features of the home include a partial basement that is 68% finished, central air conditioning and a 440 square foot garage. The property has an 8,919-square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted limited information three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of part one-story and part two-story dwellings of aluminum siding exterior construction that were each built in 1994. The comparables have basements and garages ranging in size from 400 to 480 square feet of building area. Two of the comparables each have

central air conditioning and comparable #1 has a fireplace. The comparables have improvement assessments ranging from \$69,860 to \$79,900 or from \$34.20 to \$34.98 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 \$93,750. The subject property has an improvement assessment of \$68,260 or \$39.02 per square foot of living area.

Additionally, the assessor contended that the comparables presented by the appellant in this appeal are larger dwellings than the subject which results in "lower building assessments, per square foot, than smaller homes." Furthermore, the assessor contends that appellant's comparable dwellings feature unfinished basements as compared to the subject's finished basement feature.

In response to the appeal, the board of review submitted a memorandum from the Wayne Township Assessor's Office with a contention of law that the appeal should be dismissed as the subject property sold in May 2017 and the appellant "no longer owns the property." To support the sale, the assessor submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration reiterating the sale date and sale price which also reported the property was advertised prior to sale. The assessor notes that the 2017 assessment is 29.67% of this sale price.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables are "Mayfair" model dwellings like the subject and consist of two-story dwellings of aluminum siding exterior construction that were built in 1993 or 1994. Each dwelling contains 1,749 square feet of living area. The comparables have basements that are from 47% to 64% finished, central air conditioning and garages that each contain 440 square feet of building area. The comparables have improvement assessments of either \$68,600 or \$70,250 or either \$39.22 or \$40.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Initially, as to the purported dismissal motion raised with the evidentiary filing in this proceeding by the board of review, the Property Tax Appeal Board finds that this filing is procedurally deficient. In order to challenge jurisdiction, a board of review must comply with Section 1910.40(b) "prior to the submission of the Board of Review Notes on Appeal and accompanying documentation." (86 Ill.Admin.Code §1910.40(b)).

However, the Property Tax Appeal Board further finds that the instant dismissal request lacks merit since, by the terms of the township assessor's dismissal request, the appellant was the owner of the subject property as of the assessment date at issue of January 1, 2017 and therefore had standing to challenge the assessment of the subject property in accordance with the terms of the Property Tax Code (see 35 ILCS 200/16-160).

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 record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their inferior unfinished basements when compared to the subject. Additionally, comparables #1 and #2 are larger in dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are similar if not identical when compared to the subject in location, design, age, dwelling size and features. The board of review comparables have improvement assessments of either \$68,600 or \$70,250 or either \$39.22 or \$40.17 per square foot of living area. The subject property has an improvement assessment of \$68,260 or \$39.02 per square foot of living area, which falls below the most similar assessment comparables contained in the record. Therefore, the Board finds that 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: 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

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