



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

APPELLANT: Scott A. Root
DOCKET NO.: 17-05645.001-R-1
PARCEL NO.: 09-20-405-026

The parties of record before the Property Tax Appeal Board are Scott A. Root, 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: \$45,660
IMPR.: \$60,490
TOTAL: \$106,150

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 one-story dwelling of frame exterior construction with 1,530 square feet of living area.¹ The dwelling was constructed in 1968 with a bathroom addition in 2004. Features of the home include a partial basement of which 25% is finished, central air conditioning and a 768 square foot garage. The property has a 10,720 square foot site and is located in Downers Grove, 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 limited information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story dwellings of frame exterior construction that were built in

¹ Descriptive details of the subject and appellant's comparables have been drawn, in part, from the analysis and property record cards submitted by the board of review.

1967²; comparables #2 and #3 have additions in 1977 and 2003, respectively. The homes range in size from 1,616 to 1,704 square feet of living area. Two of the comparables have partial basements, one of which is 25% finished. Each dwelling has central air conditioning and a garage ranging in size from 440 to 598 square feet of building area. Two comparables each have a fireplace. The properties have improvement assessments ranging from \$54,640 to \$57,510 or from \$32.06 to \$35.58 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$52,050 or \$34.02 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 \$160,150. The subject property has an improvement assessment of \$60,490 or \$39.53 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the township assessor outlining differences between the subject and the appellant's comparable dwellings. Comparable #1 lacks a basement foundation; comparable #3 lacks basement finish; and each comparable differs from the subject in the number of bathrooms and two differ in the number of fireplaces.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code assigned by the assessor as the subject. The comparables consist of one-story dwellings of frame exterior construction that were built in either 1969 or 1970. The homes range in size from 1,450 to 1,562 square feet of living area. Each comparable has a basement which is 25% finished. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 579 to 606 square feet of building area. The properties have improvement assessments ranging from \$58,600 to \$62,660 or from \$40.12 to \$40.41 per square foot of living area. Based on this evidence and argument, 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 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 a total of six comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to the lack of a basement foundation when compared to the subject partial finished basement.

² Based on the data supplied by the board of review, appellant's comparable #2 was built in 1967, not 1937 as reported in the appellant's grid analysis.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with the board of review comparables. Each comparable is similar to the subject in location, age, design, and some features. These comparables had improvement assessments that ranged from \$56,180 to \$62,660 or from \$34.42 to \$40.41 per square foot of living area. The subject's improvement assessment of \$60,490 or \$39.53 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-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 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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