



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

APPELLANT: Greg Wahl
DOCKET NO.: 17-05650.001-R-1
PARCEL NO.: 09-06-109-002

The parties of record before the Property Tax Appeal Board are Greg Wahl, 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: \$40,240
IMPR.: \$50,380
TOTAL: \$90,620

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 is improved with a one-story dwelling of frame exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full unfinished basement, a fireplace and a 484 square foot garage. The property has a 16,200 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 the inequity claim, the appellant submitted three assessment equity comparables that share the same neighborhood code as the subject. The comparables are improved with one-story dwellings of frame exterior construction that were constructed from 1957 to 1962 and range in size from 1,296 to 1,608 square feet of living area. Two of the comparables have partial unfinished basements and each comparable has a garage that ranges in

size from 528 to 621 square feet of building area. The comparables have improvement assessments ranging from \$46,510 to \$52,950 or from \$32.25 to \$37.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment be reduced to \$42,656.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,620. The subject property has an improvement assessment of \$50,380 or \$40.37 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a narrative critiquing the appellant's comparables noting differences in square feet of living area and features including partial or lack of a basement and fireplaces.

In support of the subject's assessment, the board of review submitted information on three assessment equity comparables that share the same neighborhood code as assigned by the assessor as the subject. The comparables are described as one-story dwellings of frame exterior construction that were built from 1956 to 1973. The dwellings range in size from 1,192 to 1,256 square feet of living area and feature unfinished basements. Two comparables have central air conditioning and each comparable has a garage ranging in size from 286 to 520 square feet of building area. The comparables have improvement assessments ranging from \$47,310 to \$53,280 or from \$39.69 to \$43.10 per square foot of living area. The board of review also submitted property record cards and a location map of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued 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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #3 due to their larger dwelling sizes and/or lack of basement foundation when compared to the subject. The Board also gave less weight to board of review comparable #1 due to its newer age when compared to the subject. The Board gave more weight to appellant's comparable #1 along with the board of review comparables #2 and #3 as they are more similar to the subject in dwelling size, age and features. These comparables have improvement assessments ranging from \$47,310 to \$53,280 or from \$37.38 to \$42.42 per square foot of living area. The subject property has an improvement assessment of \$50,380 or \$40.37 per square foot of living area, which falls within the range established by the best equity comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, 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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