



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

APPELLANT: George Werthman
DOCKET NO.: 17-05651.001-R-1
PARCEL NO.: 09-06-307-008

The parties of record before the Property Tax Appeal Board are George Werthman, 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: \$114,450
IMPR.: \$354,570
TOTAL: \$469,020

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 part two-story and part one-story dwelling of frame and brick exterior construction with 5,810 square feet of living area. The dwelling was constructed in 2011. Features of the home include a partial unfinished basement, central air conditioning, four fireplaces and an 842 square foot garage. The property has a 44,286 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 information on three equity comparables, one of which is located on same street as the subject. The comparables are improved with multi-level dwellings of frame exterior construction ranging in size from 4,197 to 5,001 square feet of living area. The dwellings were constructed from 2000 to 2014. Each comparable has a basement with one having finished area, central air conditioning, two to four

fireplaces and a garage ranging in size from 628 to 1,078 square feet of building area.¹ The comparables have improvement assessments ranging from \$229,330 to \$256,830 or from \$51.35 to \$55.43 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 \$469,020. The subject property has an improvement assessment of \$354,570 or \$61.02 per square foot of living area.

In response to appellant's evidence, the board of review submitted a narrative through the township assessor noting differences in living area and features between the subject and appellant's comparables, a detailed spreadsheet of the appellant's comparables and a map depicting the locations of both parties' comparables and the subject.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood as the subject. The comparables consist of part two-story and part one-story dwellings of frame or frame and brick exterior construction ranging in size from 5,578 to 6,087 square feet of living area. The dwellings were constructed from 2008 to 2013. Each comparable features a basement that is 75% or 100% finished, central air conditioning, two to five fireplaces and a garage ranging in size from 1,010 to 1,317 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$355,160 to \$395,570 or from \$63.67 to \$68.69 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration that are similar to the subject in location and design. The Board gives less weight to the appellant's comparables due to their smaller dwelling sizes and smaller basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in dwelling size. However, each comparable has a superior finished basement and one property has an inground swimming pool. These comparables have

¹ The appellant's grid analysis lacked some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

improvement assessments ranging from \$355,160 to \$395,570 or from \$63.67 to \$68.69 per square foot of living area. The subject has an improvement assessment of \$354,570 or \$61.02 per square foot of living area, which falls below the range established by the most similar comparables in this record but is justified considering the subject's inferior features such as its unfinished basement. After considering adjustments to the comparables for differences such as finished basement area and/or inground swimming pool when compared to the subject, the Board finds the subject's improvement assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

George Werthman, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187