



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

APPELLANT: Jeffrey Homme
DOCKET NO.: 17-05652.001-R-1
PARCEL NO.: 09-15-213-008

The parties of record before the Property Tax Appeal Board are Jeffrey Homme, 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: \$52,440
IMPR.: \$60,950
TOTAL: \$113,390

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 1,472 square feet of living area. The dwelling was originally constructed in 1971 and had an addition built in 1985. Features of the home include a partial basement that is 25% finished, central air conditioning and an 816 square foot garage. The property has a 9,827 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.¹

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 located within the same neighborhood code as the subject as defined by the township assessor. The comparables are described as a part one-story and part two-story

¹ Some descriptive information of the subject property was drawn from evidence provided by the board of review.

dwelling and two, one-story dwellings of frame exterior construction ranging in size from 1,080 to 2,000 square feet of living area. The dwellings were originally built from 1968 to 1972. Each comparable has a basement, with two being 25% finished. One comparable has central air conditioning. One comparable has a fireplace. Two comparables each have a garage with either 456 or 484 square feet of building area.² The comparables have improvement assessments ranging from \$39,760 to \$71,980 or from \$35.99 to \$36.81 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 \$113,390. The subject property has an improvement assessment of \$60,950 or \$41.40 per square foot of living area.

In response to the appellant's evidence, the township assessor submitted property record cards and a detailed spreadsheet of the appellant's comparables noting differences in dwelling size, style and features.

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 as defined by the township assessor. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,248 to 1,400 square feet of living area. The dwellings were constructed from 1971 to 1979. Comparable #1 had an addition built in 2005. Each comparable has a basement that is 25% finished, central air conditioning and a garage ranging in size from 480 to 670 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$53,820 to \$59,510 or from \$41.66 to \$45.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar dwelling sizes and/or style when compared to the subject. In addition, two comparables lack central air conditioning, one comparable has no garage and one comparable has an unfinished basement when compared to the subject which has a 25% finished basement area.

² Some descriptive information of the appellant's comparables was drawn from evidence provided by the board of review.

The Board finds the best evidence of assessment equity to be the board of review comparables as they are more similar to the subject in dwelling size, style, foundation and features. The comparables have improvement assessments ranging from \$53,820 to \$59,510 or from \$41.66 to \$45.26 per square foot of living area. The subject has an improvement assessment of \$60,950 or \$41.40 per square foot of living area, which falls below the range on a per square foot basis established by the best comparables in the record but above the overall building assessment which is justified considering subject's larger dwelling size and larger garage size. After considering adjustments to the comparables for differences 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

Jeffrey Homme, 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