



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

APPELLANT: James & Jill McNichols
DOCKET NO.: 17-05761.001-R-1
PARCEL NO.: 09-12-215-020

The parties of record before the Property Tax Appeal Board are James & Jill McNichols, the appellants, by attorney Sreeram Natarajan, of Natarajan Worstell LLC 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: \$195,560
IMPR.: \$555,320
TOTAL: \$750,880

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1.5-story and part 1-story dwelling of frame exterior construction with 5,034 square feet of living area. The dwelling was originally constructed in 1924 with additions in 1999 and 2015. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 754 square foot garage. The subject property also features an inground swimming pool, a spa, two stone patios and a shed. The property has a 16,743 square foot site and is located in Hinsdale, Downers Grove Township, DuPageCounty.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located in the same neighborhood code as the subject property. The subject's land assessment was not contested. The comparables are improved with three part 2-story and part 1-story dwellings, a part 2-story part 3-story and part 1-story dwelling and a part 2.5-story part 1-story and part 2-story dwelling

of frame exterior construction and were built from 1912 to 1953.¹ Each comparable has a basement with two comparables having a finished area, four comparables have central air conditioning, each comparable has two to four fireplaces and each comparable has a garage ranging in size from 505 to 864 square feet of building area. The dwellings range in size from 4,878 to 5,948 square feet of living area and have improvement assessments that range from \$436,490 to \$597,470 or from \$85.75 to \$100.45 per square foot of living area. The appellants requested that the improvement assessment be reduced to \$474,263 or \$94.21 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 \$750,880. The subject property has an improvement assessment of \$555,320 or \$110.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with a part 1.5-story, part 1-story and part 2-story dwelling, a part 1.5-story and part 1-story dwelling, a part 2-story and part 1-story dwelling and a part 1-story, part 1.5-story and part 2-story dwelling of brick, frame and brick and frame exterior construction and were built from 1937 to 1953.² Each comparable has a basement with three comparables having a finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 495 to 1,345 square feet of building area. The dwellings range in size from 4,613 to 5,379 square feet of living area and have improvement assessments that range from \$579,960 to \$589,840 or from \$108.29 to \$126.94 per square foot of living area.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by both parties. These comparables have varying degrees of similarity when compared to the subject in location, age whereas these comparables have been rehabbed with additions, multi-level design, dwelling size and features. These comparables had improvement assessments that ranged from \$436,490 to \$597,470 or from \$85.75 to \$126.94 per square foot of living area. The subject's improvement assessment of \$555,320 or \$110.31 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's

¹ Comparable #1 had an addition in 1996, comparable #2 had additions in 1984 and 2005, comparable #3 had additions in 1986, 1993 and 1998, comparable #4 had additions in 1964 and 2002 and comparable #5 had an addition in 2016.

² Comparable #1 had an addition in 1990, comparable #2 had additions in 1970 and 1987, comparable #3 had additions in 1995 and 2015 and comparable #4 had additions in 1982, 1988 and 2004.

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: October 20, 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

James & Jill McNichols, by attorney:
Sreeram Natarajan
Natarajan Worstell LLC
33 North LaSalle Street
Suite 1930
Chicago, IL 60602

COUNTY

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