



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

APPELLANT: Christopher James
DOCKET NO.: 17-05763.001-R-1
PARCEL NO.: 09-01-222-002

The parties of record before the Property Tax Appeal Board are Christopher James, the appellant, 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: \$89,900
IMPR.: \$279,540
TOTAL: \$369,440

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 part two-story and part one-story dwelling of frame exterior construction containing 3,173 square feet of living area. The dwelling was built in 1992. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 414-square foot garage.¹ The property is situated on an 8,343-square foot lot and is located in Hinsdale, 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 five equity comparables located within the same neighborhood code as assigned by the local assessor to the subject property. The properties are improved with multi-story dwellings of frame exterior construction ranging in size from 2,736 to 3,643 square feet of living area. The dwellings range

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

in age from 20 to 30 years old. Each home features a basement with one having finished area. Each dwelling also has central air-conditioning, one to three fireplaces, and a garage ranging in size from 415 to 590 square feet of building area. The comparables have improvement assessments ranging from \$128,620 to \$226,450 or from \$47.01 to \$65.35 per square foot of living area. The appellant also submitted color photographs of the subject and the comparable properties, along with a grid analysis depicting the calculation of the average price per square foot of living area for the five comparable dwellings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$187,366 or \$59.05 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 \$369,440. The subject property has an improvement assessment of \$279,540 or \$88.01 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a narrative brief arguing that appellant's comparables are dissimilar to the subject because comparables #1 through #3 are each receiving a 30% economic obsolescence due to their locations along a busy road. The board of review asserted that comparables #4 and #5 are dissimilar to the subject based on their larger living areas and some amenities.

In support of its contention of the correct assessment, the board of review submitted information on three assessment equity comparables located within the same subdivision as the subject property. The comparables are improved with part two-story and part one-story dwellings of frame exterior construction ranging in size from 3,056 to 3,407 square feet of living area. The dwellings were constructed from 1994 to 1997. The homes each feature a basement with one having finished area. The homes each also feature central air-conditioning, one or two fireplaces, and a garage ranging in size from 400 to 512 square feet of building area. The properties have improvement assessments ranging from \$274,430 to \$306,290 or from \$89.80 to \$90.46 per square foot of living area. The board of review also submitted copies of the property record cards for the subject and the parties' comparables and an aerial map depicting the locations of the parties' comparables in relation to the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity regarding the improvement 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 improvement assessment is warranted.

The parties submitted a total of eight assessment equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, and #3 based on their locations being less proximate in distance relative to the subject, in addition to each receiving an improvement assessment reduction based on their locations.

The Board finds the best evidence of assessment equity to be appellant's comparables #4 and #5, along with the three comparables submitted by the board of review. These five comparables are similar to the subject in terms of location, design, age, construction, dwelling size, and most features. However, appellant's comparable #5 and board of review comparables #1 and #3 each have unfinished basements, dissimilar to the subject's partially finished basement, therefore requiring upward adjustments in order to make these comparables more equivalent to the subject. These five most similar comparables have improvement assessments ranging from \$215,720 to \$306,290 or from \$62.16 to \$90.46 per square foot of living area. The subject's improvement assessment of \$279,540 or \$88.01 per square foot of living area falls within the range established by the most similar comparables in this record.

Based on the evidence in this record, and after considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellant has not demonstrated by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: September 15, 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

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