



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

APPELLANT: Bob Hosack
DOCKET NO.: 18-04497.001-R-1
PARCEL NO.: 10-01-302-069

The parties of record before the Property Tax Appeal Board are Bob Hosack, 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: \$81,390
IMPR.: \$148,490
TOTAL: \$229,880

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 2018 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 two-story of frame and brick exterior construction with 4,240 square feet of living area. The dwelling was constructed in 1989. Features of the property include a basement that is 75% finished, two fireplaces and an attached garage with 780 square feet of building area with a 386 square foot room above the garage. The property has a 24,153 square foot site and is located in Burr Ridge, 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 limited information on three equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction that range in

size from 4,430 to 4,747 square feet of living area.¹ The dwellings were built in 1989 or 1990. The comparables each have an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 689 to 769 square feet of building area with a 198 to a 769 square foot room above the garage. These properties have improvement assessments ranging from \$144,740 to \$149,940 or from \$31.58 to \$32.67 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$136,528.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$229,880. The subject property has an improvement assessment of \$148,490 or \$35.02 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum critiquing the appellant's comparables along with the assessor's spreadsheet, location map and property record cards for the subject and both parties' comparables.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings of frame and brick exterior construction that range in size from 4,067 to 4,417 square feet of living area. The homes were built from 1988 to 1993. The comparables each have a basement with one being 100% finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 597 to 897 square feet of building area with a 48 to 597 square foot room over the garage. The comparables have improvement assessments ranging from \$140,750 to \$151,320 or from \$34.09 to \$34.61 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 six comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 as they have larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review comparables as they are more similar to the subject in location, design,

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

dwelling size and age. However, adjustments between the subject and these comparables for differences in features such as central air conditioning and finished basement area would have to be considered. These properties have improvement assessments ranging from \$140,750 to \$151,320 or \$32.67 to \$34.61 per square foot of living area. The subject's improvement assessment of \$148,490 or \$35.02 per square foot of living area falls within the range on an overall basis established by the best comparables in the record but slightly above the range on a per square foot basis. After considering adjustments to the best comparables for differences including features when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

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: January 19, 2021



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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