



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

APPELLANT: Kelli Homes
DOCKET NO.: 18-04499.001-R-1
PARCEL NO.: 05-15-413-012

The parties of record before the Property Tax Appeal Board are Kelli Homes, 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: \$25,560
IMPR.: \$91,090
TOTAL: \$116,650

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 a split-level dwelling of frame exterior construction with 1,420 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a partially finished lower level, central air conditioning and a two-car garage of 420 square feet of building area. The property has a 7,465 square foot site and is located in Glen Ellyn, Milton 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, none of which have the same neighborhood code as is assigned by the assessor to the subject. The comparables consist of split-level dwellings of brick or frame exterior

¹ Descriptive data concerning the subject and the appellant's comparables have been drawn, in part, from the board of review evidence.

construction. The homes were built in either 1958 or 1966 and range in size from 1,268 to 1,606 square feet of living area. Each home features finished lower level area and two comparables have central air conditioning. The comparables have two-car garages ranging in size from 440 to 520 square feet of building area. The comparables have improvement assessments ranging from \$67,760 to \$87,040 or from \$53.44 to \$54.20 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$76,509 or \$53.88 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 \$116,650. The subject property has an improvement assessment of \$91,090 or \$64.15 per square foot of living area.

The board of review asserted through a memorandum that the appellant's comparables were "all outside the subject's neighborhood" and were nearly one-mile from the subject.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables, each of which share the same neighborhood code that has been assigned to the subject along with a map depicting the location of both parties' comparables. The comparables consist of split-level dwellings of frame or frame and masonry exterior construction. The homes were built from 1974 to 1977 and range in size from 1,096 to 1,420 square feet of living area. Each home features finished lower level area, central air conditioning and a garage ranging in size from 220 to 576 square feet of building area. The comparables have improvement assessments ranging from \$71,120 to \$91,090 or from \$64.15 to \$67.98 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 taxpayer 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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to differences in location and age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are each similar to the subject in location, age, design, size and several features. These comparables had improvement assessments that ranged from \$71,120 to \$91,090 or from \$64.15 to \$67.98 per square foot of living area. The subject's improvement assessment of \$91,090 or \$64.15 per square foot of living area falls within the range established by the best comparables in this record and is well-supported by the nearly identical board of review comparable #1. 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

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