



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

APPELLANT: Equity Attainment, Inc.
DOCKET NO.: 18-04501.001-R-1
PARCEL NO.: 09-11-409-017

The parties of record before the Property Tax Appeal Board are Equity Attainment, Inc., 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: \$61,080
IMPR.: \$233,680
TOTAL: \$294,760

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 two-story dwelling of frame exterior construction with 3,787 square feet of living area. The dwelling was constructed in 1992. Features of the property include a basement that is 50% finished, central air conditioning, a fireplace and a garage with 740 square feet of building area.¹ The property has a 6,600 square foot site 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 limited information on three equity

¹ The parties differ slightly as to the dwelling size. This slight discrepancy will not have an impact on the Board's decision. The parties also differ as to whether the subject has finished basement area. The Board finds the best evidence was the property record card provided by the board of review which depicts the subject as having a basement that is 50% finished.

comparables located in the same assessment neighborhood as the subject.² The comparables are improved with multi-story dwellings of brick, frame, or frame and brick exterior construction that range in size from 2,808 to 3,717 square feet of living area. The dwellings were built from 1955 to 1999. The comparables each have an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 399 to 674 square feet of building area. These properties have improvement assessments ranging from \$182,390 to \$188,320 or from \$50.63 to \$63.75 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$208,643.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$294,760. The subject property has an improvement assessment of \$233,680 or \$61.71 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 noting differences in features when compared to the subject. The board of review also submitted a map depicting the location of the comparables in relation to the subject and noted comparable #1 was receiving a negative 30% adjustment for economic obsolescence due to its location.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood as the subject.³ The comparables are improved with multi-story dwellings of frame or frame and brick exterior construction that range in size from 3,279 to 3,805 square feet of living area. The homes were built from 1990 to 1996. The comparables each have a basement that is 25% to 75% finished, one or two fireplaces and a garage ranging in size from 465 to 855 square feet of building area with three having a 233 to 607 square foot room over the garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$248,040 to \$267,770 or from \$65.91 to \$75.65 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 as one comparable was submitted twice by the board of review. The Board gave less weight to the

² The appellant's grid analysis lacked some descriptive data which was drawn from evidence provided by the board of review.

³ Comparables #1 and #2 appear to be the same property.

appellant's comparables due to their dissimilar age and/or unfinished basements when compared to the subject.

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 location, design, dwelling size, age and features. These properties have improvement assessments ranging from \$248,040 to \$267,770 or from \$65.91 to \$75.65 per square foot of living area. The subject's improvement assessment of \$233,680 or \$61.71 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, 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

AGENCY

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