



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

APPELLANT: The Egret Trust
DOCKET NO.: 18-04503.001-R-2
PARCEL NO.: 09-11-414-033

The parties of record before the Property Tax Appeal Board are The Egret Trust, 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: \$61,110
IMPR.: \$351,190
TOTAL: \$412,300

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 three-story dwelling of frame exterior construction with 3,214 square feet of living area. The dwelling was constructed in 2018. Features of the property include a basement that is 100% finished, central air conditioning, a fireplace and a garage with 400 square feet of building area. The property has a 6,274 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 comparables located in the same assessment neighborhood as the subject. The comparables are improved with multi-story dwellings of frame exterior construction that range in size from 3,004

to 3,574 square feet of living area.¹ The dwellings were built from 2015 to 2018. The comparables each have a basement with two being 100% finished, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 960 square feet of building area. These properties have improvement assessments ranging from \$178,410 to \$343,230 or from \$56.26 to \$96.03 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$351,190.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$412,300. The subject property has an improvement assessment of \$351,190 or \$109.27 per square foot of living area.

In response to the appellant's evidence, the board of review argued appellant's comparable #2 has a partial/prorated assessment for 2018 and appellant's comparable #3 received a 30% negative adjustment for location and has an unfinished basement. The board of review included a map depicting the location of both parties' comparables in relation to the subject.

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. The comparables are improved with three-story dwellings of frame exterior construction that range in size from 3,178 to 3,526 square feet of living area. The homes were built from 2008 to 2016. The comparables each have a basement that is 75% to 100% finished, central air conditioning, one fireplace and a garage ranging in size from 400 to 872 square feet of building area. The comparables have improvement assessments ranging from \$347,680 to \$385,370 or from \$109.23 to \$109.47 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. The Board gave less weight to the appellant's comparables #2 and #3 as they received a partial/prorated assessment for 2018 or a 30% reduction in the subject's assessment for location. Comparable #3 also has an unfinished basement in contrast to the subject's finished basement.

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

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

age and features. These properties have improvement assessments ranging from \$343,230 to \$385,370 or from \$96.04 to \$109.47 per square foot of living area. The subject's improvement assessment of \$351,190 or \$109.27 per square foot of living area falls within 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 subject's improvement was equitably assessed.

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

The Egret Trust, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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