



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

APPELLANT: Robert L. Hamilton  
DOCKET NO.: 18-05079.001-R-1  
PARCEL NO.: 07-18-107-007

The parties of record before the Property Tax Appeal Board are Robert L. Hamilton, 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:** \$37,660  
**IMPR.:** \$137,130  
**TOTAL:** \$174,790

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 and brick exterior construction with 3,517 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car garage with 632 square feet of building area.<sup>1</sup> The property has a 10,906 square foot site and is located in Aurora, Naperville 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 same assessment neighborhood and from .5 to 1.3 miles from the subject. The comparables are described as two-story dwellings of frame and brick exterior

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<sup>1</sup> The parties differ as to whether the subject has central air conditioning and a fireplace. This discrepancy will not affect the Board's decision.

construction that were constructed from 1994 to 1996 and range in size from 3,248 to 3,822 square feet of living area.<sup>2</sup> Each comparable has a basement, two of which are partially finished, central air conditioning and one or two fireplaces. Four comparables each have a three-car garage ranging in size from 594 to 808 square feet of building area. The comparables have improvement assessments ranging from \$101,110 to \$111,590 or from \$29.20 to \$31.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,375.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,790. The subject property has an improvement assessment of \$137,130 or \$38.99 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located within the same assessment neighborhood as the subject that was prepared by the township assessor. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,363 to 3,715 square feet of living area. The dwellings were constructed from 1994 to 1997. Each comparable has a basement, with two having finished area; one or two fireplaces and a three-car garage ranging in size from 624 to 728 square feet of building area. The comparables have improvement assessments ranging from \$128,190 to \$142,490 or from \$38.12 to \$40.19 per square foot of living area. A map depicting the locations of both parties' comparables in relation to the subject was submitted. 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 twelve equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #4 along with board of review comparables #6 and #7 due to distant location from the subject, lack of a garage or have finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5 along with board of review comparables #1 through #5. These comparables are similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments ranging from \$110,810 to \$142,230 or from \$31.36 to \$39.28 per

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<sup>2</sup> The descriptive information for the appellant's comparables was derived from the appellant's and board of review's submissions.

square foot of living area. The subject has an improvement assessment of \$137,130 or \$38.99 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is 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

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