



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

APPELLANT: David Gonzalez
DOCKET NO.: 18-05238.001-R-1
PARCEL NO.: 06-11-204-013

The parties of record before the Property Tax Appeal Board are David Gonzalez, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$80,210
IMPR.: \$345,680
TOTAL: \$425,890

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 brick exterior construction with 4,550 square feet of living area. The dwelling was constructed in 2012. Features of the home include a basement with finished area, two fireplaces and a two-car garage. The property has an 8,950 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the improvement as the bases of the appeal. In support of this argument, the appellant submitted a grid analysis of three equity comparables that share the same neighborhood code as the subject. The comparables consist of two-story dwellings of masonry or frame and brick exterior construction ranging in size from 3,962 to 5,314 square feet of living area that were built from 2003 to 2007. The comparables each feature a basement with one having finished area; central air conditioning, one or two fireplaces; and a two-car or a three-car

garage. The comparables have improvement assessments ranging from \$211,700 to \$336,360 or from \$53.43 to \$67.69 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$425,890. The subject property has an improvement assessment of \$345,680 or \$75.97 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables identified by the township assessor that share the same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of frame and brick or of frame, aluminum or vinyl exterior construction ranging in size from 3,700 to 4,596 square feet of living area. The dwellings were built from 2012 to 2017. Each comparable features a basement with three having finished area, central air conditioning and a two-car or a three-car garage. Three comparables each have one or two fireplaces. Three comparables have improvement assessments ranging from \$275,610 to \$341,570 or from \$74.32 to \$77.44 per square foot of living area.¹ The board of review also submitted property record cards for both parties' equity comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued 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.

The record contains seven assessment comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their older ages and dissimilar dwelling sizes when compared to the subject. The board gave no weight to board of review comparable #3 as assessor did not provide the improvement assessment for comparative assessment analysis. The Board also gave less weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be comparables #3 and #4 submitted by the board of review. Both comparables are more similar to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments of \$77.44 and \$74.32 per square foot of living area, respectively. The subject has an improvement assessment of \$75.97 per square foot of living area, which is falls between the two best comparables on a per

¹ The assessor's spreadsheet did not provide the improvement assessment for comparable #2.

square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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: August 18, 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

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