



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

APPELLANT: Philip Kunz
DOCKET NO.: 18-05240.001-R-1
PARCEL NO.: 06-11-106-004

The parties of record before the Property Tax Appeal Board are Philip Kunz, 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: \$92,910
IMPR.: \$244,040
TOTAL: \$336,950

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 3,659 square feet of living area. The dwelling was constructed in 2017. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car garage. The property has a 10,500 square foot site and is located in Elmhurst, York 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 three equity comparables located within same assessment neighborhood as the subject. The comparables are described as two-story dwellings of masonry or frame and masonry exterior construction that were constructed in 2005 or 2016 and range in size from 3,578 to 3,961 square feet of living area. Each comparable has a basement, two are partially finished. One comparable has central

air conditioning. Each comparable has a one or two fireplaces and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$208,780 to \$234,840 or from \$56.97 to \$60.13 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$215,137.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$336,950. The subject property has an improvement assessment of \$244,040 or \$66.70 per square foot of living area.

In response to the appellant's submission, the board of review submitted a memorandum from the township assessor noting the age difference between the subject and the appellant's comparable #3.

In support of its contention of the correct assessment, the board of review submitted information on six 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 masonry exterior construction ranging in size from 3,501 to 3,950 square feet of living area. The dwellings were constructed from 2013 to 2018. The comparables have basements, with four having finished area and two-car or three garages. Comparable #1 had a \$0 improvement assessment for the 2018 tax year. Comparables #2 through #6 have improvement assessments ranging from \$237,200 to \$262,040 or from \$65.60 to \$69.31 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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 due to its older age when compared to the subject. Less weight was given to board of review comparable #1 as it appears to be a new home built in 2018 and received a \$0 improvement assessment.

The Board finds the best evidence of assessment equity to be the remaining comparables in the record. These comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$208,780 to \$262,040 or from \$56.97 to \$69.31 per square foot of living area. The subject has an improvement assessment of \$244,040 or \$66.70 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 equitable.

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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