



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

APPELLANT: Mary Daves
DOCKET NO.: 18-05243.001-R-1
PARCEL NO.: 09-11-406-027

The parties of record before the Property Tax Appeal Board are Mary Daves, 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: \$61,110
IMPR.: \$282,690
TOTAL: \$343,800

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 multi-story dwelling of frame exterior construction with 2,897 square feet of living area. The dwelling was constructed in 1957 and has an effective age of 2000 due to an addition in 2014. Features of the property include a basement that is 75% finished, central air conditioning, a fireplace and a garage with 440 square feet of building area.¹ 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

¹ Descriptive data for the subject and was derived from the appellant's and board of review's submissions.

comparables located in the same assessment neighborhood as the subject.² The comparables are improved with multi-story dwellings of frame or brick exterior construction that range in size from 2,756 to 3,306 square feet of living area. The dwellings were built in 2003 or 2005. The comparables each have a basement that is 75% or 100% finished, central air conditioning, one fireplace and a garage ranging in size from 400 to 501 square feet of building area. These properties have improvement assessments ranging from \$253,050 to \$279,120 or from \$84.43 to \$91.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$251,952.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$343,800. The subject property has an improvement assessment of \$282,690 or \$97.58 per square foot of living area.

In response to the appellant's evidence, the board of review argued appellant's comparables #1 and #2 received a 20% negative adjustment to the land and building assessments for location. 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.³ The comparables are improved with multi-story dwellings of frame exterior construction that range in size from 2,845 to 3,332 square feet of living area. The homes were built from 2000 to 2006. The comparables each have a basement that is 75% or 100% finished, central air conditioning, one or five fireplaces and a garage ranging in size from 407 to 441 square feet of building area. The comparables have improvement assessments ranging from \$278,670 to \$351,460 or from \$97.26 to \$105.48 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. The Board gave less weight to the appellant's comparables #1 and #2 as they received a 20% reduction in the subject's improvement assessment for location

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

³ Comparable #3 was listed twice on the grid analysis.

unlike the subject. The Board also gave less weight to the appellant's comparable #3 and board of review comparable #2 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #3 and #5 as they are most similar to the subject in location, design, dwelling size and most features. These properties have improvement assessments ranging from \$278,670 to \$292,750 or from \$97.26 to \$97.95 per square foot of living area. The subject's improvement assessment of \$282,690 or \$97.58 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 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:

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

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