



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

APPELLANT: Cathy & Stephen Bjeldanes
DOCKET NO.: 19-04476.001-R-2
PARCEL NO.: 09-01-408-006

The parties of record before the Property Tax Appeal Board are Cathy & Stephen Bjeldanes, the appellants, by attorney Jessica MacLean, of Worsek & Vihon 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: \$116,610
IMPR.: \$541,630
TOTAL: \$658,240

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 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 three-story dwelling of frame exterior construction with 4,439 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full finished basement, central air conditioning, a fireplace and a 482 square foot garage.¹ The property has a 12,525 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables located in different neighborhood codes than the subject property. The comparables are improved with two-story or three-story dwellings of frame, brick or frame and

¹ Some property details for the subject property and appellants' comparable properties were corrected or supplemented with information in the property record cards submitted by the board of review.

brick exterior construction that range in size from 3,852 to 4,957 square feet of living area. The homes were built from 1967 to 2002. Each comparable has a basement, three with finished area, one to three fireplaces and a garage ranging in size from 504 to 924 square feet of building area. Four comparables have central air conditioning.¹ The comparables have improvement assessments ranging from \$207,000 to \$381,800 or from \$52.83 to \$77.02 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$313,913 or \$70.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$658,240. The subject property has an improvement assessment of \$541,630 or \$122.02 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 in the same neighborhood code as the subject property. The comparables are improved with three-story dwellings of frame exterior construction that range in size from 4,011 to 4,970 square feet of living area. The homes were built from 2010 to 2016. Each comparable has a basement with finished area, central air conditioning and one or two fireplaces. The comparables have one or two garages ranging from 530 to 1,127 square feet of total building area. The comparables have improvement assessments ranging from \$500,700 to \$611,150 or from \$120.37 to \$127.79 per square foot of living area.

The board of review submitted written comments identifying the subject as being located in an "age divided" neighborhood. It stated that the appellants' comparables are all outside of the subject's neighborhood code and are from 10 to 45 years older than the subject.

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

Conclusion of Law

The taxpayers contend 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 appellants 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 appellants' comparables, along with board of review comparable #1 and #7, due to differences in location and/or age when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3, #4, #5 and #6 which are similar to the subject in location, age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$500,700 to \$585,610 or from \$120.64 to \$127.79 per square foot of living area. The subject's improvement assessment of \$541,630 or \$122.02 per square foot of living area falls within the range

established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject property, the Board finds the appellants 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.

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 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 the 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.

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:

May 18, 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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