



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

APPELLANT: Bob Hosack
DOCKET NO.: 19-08079.001-R-1
PARCEL NO.: 10-01-302-069

The parties of record before the Property Tax Appeal Board are Bob Hosack, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$81,770
IMPR.: \$166,020
TOTAL: \$247,790

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 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 two-story dwelling of frame and brick exterior construction with 4,240 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with 75% finished area, central air conditioning, two fireplaces and a 780 square foot garage.¹ The property has a 24,528 square foot site and is located in Burr Ridge, 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 information on three suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of brick or frame and brick exterior

¹ The appellant reports that the subject property has central air conditioning, whereas it is not listed on the property record card or spreadsheet submitted by the board of review through the township assessor.

construction ranging in size from 4,430 to 4,747 square feet of living area. The dwellings were built in either 1989 or 1990. Each comparable has a basement with one comparable having 75% finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 689 to 769 square feet of building area.² The comparables have improvement assessments that ranged from \$164,020 to \$168,740 or from \$34.86 to \$37.02 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$153,318 or \$36.16 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 \$247,790. The subject property has an improvement assessment of \$166,020 or \$39.16 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a spreadsheet on five suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,902 to 4,598 square feet of living area. The dwellings were built from 1990 to 2000. Each comparable has a basement with one comparable having 75% finished area, four comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has a garage ranging in size from 700 to 897 square feet of building area. The comparables have improvement assessments ranging from \$155,520 to \$180,240 or from \$38.20 to \$39.86 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 along with the board of review comparable #1 based on its larger dwelling size or newer age when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables as these properties were similar when compared to the subject in dwelling size, age and some features. These comparables had improvement assessments that ranged from \$155,520 to \$180,240 or from \$36.59 to \$39.86 per square foot of living area. The subject's improvement assessment of \$166,020 or \$39.16 per square foot of living area falls within the range established by the best

² Some of the descriptive information for the appellant's comparables was derived from the additional grid analysis and property record cards submitted by the board of review.

comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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: March 15, 2022



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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