



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

APPELLANT: Thomas Hills
DOCKET NO.: 19-08293.001-R-1
PARCEL NO.: 09-07-209-004

The parties of record before the Property Tax Appeal Board are Thomas Hills, 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: \$79,040
IMPR.: \$87,590
TOTAL: \$166,630

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 construction with 1,865 square feet of living area. The home was built in 1947 and is 72 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 528 square foot garage.¹ The subject has a 12,000 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables which the appellant reports are located from 0.20 to 0.60 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The

¹ Additional details regarding the subject property's features are found in the subject's property record card presented by the board of review which the Board finds to be the best evidence of the subject's features.

comparables are improved with two-story homes of frame construction ranging in size from 2,161 to 2,256 square feet of living area. The dwellings are 69 or 71 years old. Each of the homes has a basement and a garage ranging in size from 266 to 504 square feet of building area.² Two of the homes each have a fireplace. The comparables have improvement assessments ranging from \$76,540 to \$88,280 or from \$35.42 to \$39.53 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$70,919 or \$38.02 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 \$166,630. The subject property has an improvement assessment of \$87,590 or \$46.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's three equity comparables and the board of review's three equity comparables, a map depicting the locations of the comparables in relation to the subject, property record cards for the comparables, and letter arguing that the appellant's comparables have fewer amenities than the subject and conceding that two of the board of review's comparables have fewer amenities than the subject.

The board of review's equity comparables are located from 0.29 to 0.61 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with two-story homes of frame or frame and brick construction ranging in size from 1,796 to 1,884 square feet of living area. The dwellings were built from 1907 to 1952. Each of the homes has a basement, one of which has finished area, a fireplace, and a garage ranging in size from 315 to 440 square feet of building area. The comparables have improvement assessments ranging from \$77,660 to \$89,710 or from \$43.06 to \$47.62 per square foot of living area. Based upon 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 record contains a total of six comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, which each have considerably older homes than the subject dwelling.

² Additional features of the appellant's comparables are found in their property record cards presented by the board of review which the Board finds to be the best evidence of such features.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables and the board of review's comparable #3, which are similar to the subject in age, location, and some features. These comparables have improvement assessments ranging from \$76,540 to \$89,710 or from \$35.42 to \$47.62 per square foot of living area. The subject property's improvement assessment of \$87,590 or \$46.97 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas Hills, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187