



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

APPELLANT: Egret Trust
DOCKET NO.: 19-08921.001-R-1
PARCEL NO.: 09-11-414-033

The parties of record before the Property Tax Appeal Board are Egret Trust, the appellant, by attorney Terence Nader, of Schoenberg Finkel Beederman Bell Glazer, 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: \$61,440
IMPR.: \$380,200
TOTAL: \$441,640

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 three-story dwelling of frame exterior construction with 3,214 square feet of living area. The dwelling was constructed in 2018. Features of the home include a finished basement,¹ central air conditioning, a fireplace and a 400 square foot garage. The property has a 6,675 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 information on five suggested equity comparables located in the same neighborhood code and within .4 of a mile from the subject property. The comparables were improved with three-story dwellings of frame exterior

¹ The spreadsheet and property record card provided by the board of review through the township assessor disclosed that the subject property has a finished basement.

construction that range in size from 3,259 to 3,634 square feet of living area. The dwellings were built from 2015 to 2018. Each comparable has a basement with four comparables having finished area, central air conditioning, a fireplace and a garage ranging in size from 441 to 693 square feet of building area. The comparables have improvement assessments ranging from \$304,350 to \$370,710 or from \$86.17 to \$106.85 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$310,890 or \$96.73 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 \$441,640. The subject property has an improvement assessment of \$380,200 or \$118.29 per square foot of living area.

The board of review submitted correspondence that was titled "Comparable Notes" of the appellant's comparables which was also included in the Downers Grove Township Assessor's office spreadsheet. The notes disclose that the appellant's comparables #1 through #3 are receiving a -20% land and building adjustment "for their location of Rt 83 and 55th Street." Furthermore comparable #1 is receiving a Model Home exemption.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis and a spreadsheet on three suggested equity comparables located in the same neighborhood code and within .48 of a mile from the subject property. The comparables were improved with three-story dwellings of frame exterior construction ranging in size from 3,171 to 3,343 square feet of living area. The dwellings were built from 2013 to 2018. Each comparable has a finished basement,² central air conditioning, a fireplace and a garage that contains either 400 or 462 square feet of building area. The comparables have improvement assessments ranging from \$386,740 to \$397,430 or from \$117.80 to \$121.96 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 as this property does not have a finished basement when compared to the subject.

² The spreadsheet and property record cards disclosed that the board of review comparables have finished basements.

The Board finds the best evidence of assessment equity to be the remaining comparables. These comparables are similar when compared to the subject in location, age, dwelling size and features. These comparables had improvement assessments that ranged from \$304,350 to \$397,430 or from \$92.44 to \$121.96 per square foot of living area. The subject's improvement assessment of \$380,200 or \$118.29 per square foot of living area falls within the range established by the best comparables in this record. 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:

February 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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