



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

APPELLANT: Ricardo Cantu
DOCKET NO.: 23-05314.001-R-1
PARCEL NO.: 09-01-210-012

The parties of record before the Property Tax Appeal Board are Ricardo Cantu, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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: \$91,290
IMPR.: \$108,300
TOTAL: \$199,590

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 2023 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 1-story dwelling of brick exterior construction with 1,349 square feet of living area. The dwelling was constructed in 1952 and is 71 years old. Features of the home include a basement, central air conditioning, one fireplace, a 192 square foot enclosed porch and a 440 square foot garage. The property has a 8,049 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables located within the same assessment neighborhood code as the subject and from .3 of a mile to 1.9 miles from the subject. The comparables are improved with 1-story dwellings ranging in size from 1,175 to 2,116 square feet of living area. The dwellings were 64 to 69 years old and have basements. Each comparable has central air conditioning and a garage ranging in

size from 420 to 525 square feet of building area. Five comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$56,850 to \$130,600 or from \$34.25 to \$74.72 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,590. The subject property has an improvement assessment of \$108,300 or \$80.28 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood code as the subject and from .37 of a mile to 1.27 miles from the subject. Comparable #5 is the same property as appellant's comparable #6. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 1,175 to 1,394 square feet of living area. The dwellings were built from 1953 to 1957 and have basements. Each comparable has central air conditioning and a garage ranging in size from 286 to 540 square feet of building area. One comparable has a fireplace. Comparables #1 and #3 have 168 and 24 square foot enclosed porches, respectively. The comparables have improvement assessments ranging from \$87,770 to \$126,730 or from \$71.51 to \$91.70 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 record contains ten equity comparables for the Board's consideration, one of which is common to both parties. The Board gives less weight to appellant's comparables #1, #3 and #4 which are 23% to 57% larger in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #5 and #6 along with the board of review comparables which includes the common comparable. These comparables are more similar in dwelling size and have varying degrees of similarity in location, age, and features. These comparables have improvement assessments ranging from \$72,760 to \$126,730 or from \$54.10 to \$91.70 per square foot of living area. The subject's improvement assessment of \$108,300 or \$80.28 per square foot of living area falls within the range established by the best comparables in the record. Based on this evidence and after considering adjustments to the best 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.

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 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 presented.

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 21, 2025



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

Ricardo Cantu, by attorney:
Brianna L. Golan
Golan Christie Taglia LLP
70 West Madison Street
Suite 1500
Chicago, IL 60602

COUNTY

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