



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

APPELLANT: Bob Hosack
DOCKET NO.: 23-05810.001-R-1
PARCEL NO.: 10-01-302-069

The parties of record before the Property Tax Appeal Board are Bob Hosack, the appellant, by Brian S. Maher, attorney-at-law 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: \$85,390
IMPR.: \$173,370
TOTAL: \$258,760

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 is improved with a two-story dwelling of frame and brick construction containing 4,240 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement that is partially finished,¹ two fireplaces, 4½ bathrooms, and an attached garage with 780 square feet of building area. The property has a 24,153 square foot site located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of brick or frame and brick construction that range in size from 4,430 to 5,316 square feet of living area. Each home was built in 1990. Each

¹ The board of review submitted a copy of the subject's property record card disclosing the home was built in 1989 and has a 2,354 square foot basement that is 75% finished as well as a 780 square foot garage.

comparable has a basement ranging in size from 1,808 to 2,730 square feet with one having finished area, central air conditioning, 1 or 2 fireplaces, 3 to 5 bathrooms, and a garage ranging in size from 737 to 861 square feet of building area.² The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$171,280 to \$205,130 or from \$36.41 to \$38.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$160,611.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,760. The subject property has an improvement assessment of \$173,370 or \$40.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick construction that range in size from 4,142 to 4,320 square feet of living area. The homes were built from 1990 to 2011. Each comparable has a basement containing from 2,144 to 2,828 square feet with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 746 to 766 square feet of building area. The homes have 3½, 4½ or 5½ bathrooms.³ The comparables have the same neighborhood code as the subject property and are located from approximately .03 to .16 of a mile from the subject property. Their improvement assessments range from \$172,500 to \$191,330 or from \$41.03 to \$44.75 per square foot of living area.

The board of review submission also includes a grid analysis of the appellant's comparables and a map depicting the location of the comparables submitted by the parties in relation to the subject property.

Conclusion of Law

The appellant contends inequity regarding the improvement assessment 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 information on six equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #2 due to differences from the subject in age. The Board finds the best evidence of assessment

² The board of review submitted copies of the property record cards for the appellant's comparables disclosing comparables #1 and #2 have unfinished basements while #3 has a basement that is 50% finished, which was not refuted by the appellant.

³ The board of review submitted copies of the property record cards for its comparables disclosing comparables #1 and #2 have basements that are 75% and 100% finished, respectively. The property record cards also disclosed the board of review misreported the sizes of the garages of the subject and the comparables in its grid analysis by including rooms over the garage in the calculations.

equity to be appellant's comparable #1 and board of review comparables #2 and #3. These three properties have homes ranging in size from 4,142 to 4,430 square feet of living area that were built in 1990 or 1992. Appellant's comparable #1 and board of review comparable #3 require upward adjustments for having 1 or 1½ fewer bathrooms than the subject and unfinished basements. Appellant's comparable #1 and board of review comparable #1 also require upward adjustments for having one less fireplace than the subject. Conversely, each of these three comparables has central air conditioning, unlike the subject dwelling, necessitating downward adjustments to make them more equivalent to the subject for this feature. These comparables have improvement assessments that range from \$171,280 to \$177,270 or from \$38.66 to \$41.65 per square foot of living area. The subject's improvement assessment of \$173,370 or \$40.89 per square foot of living area falls within the range established by the best comparables in this record and appears equitable when considering the suggested adjustments to the comparables to make them more equivalent to the subject property. 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: _____

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

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