



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

APPELLANT: Dennis Hogan
DOCKET NO.: 08-03700.001-R-1
PARCEL NO.: 05-14-401-013

The parties of record before the Property Tax Appeal Board are Dennis Hogan, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn, LLP, in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$95,020
IMPR: \$436,410
TOTAL: \$531,430**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story single family dwelling of brick construction containing 4,553 square feet of living area. The dwelling was built in 2006. Features of the home include six full baths, a half-bath, a full basement which is partially finished as a recreation room, central air conditioning, four fireplaces, and a 624 square foot garage. The property is located in Glen Ellyn, Milton Township, DuPage County.

The initial dispute between the parties concerns the size of the subject dwelling. For the appeal, the appellant reported a dwelling size of 4,173 square feet of living area having relied upon the records of the assessing officials. For its response to the appeal, the board of review reported a dwelling size for the subject of 4,553 square feet of living area.¹ Then in rebuttal the appellant, in reliance upon an appraiser's measurements, contended the dwelling contains 4,305 square feet of living area.

Upon receipt of the appellant's appeal, Debbie Hansen, Deputy Assessor of Milton Township Assessor, re-inspected the subject property and, along with the appellant's wife, re-measured the

¹ In a township assessor's memorandum there was a typographical error with a reported dwelling size of 4,533 square feet.

dwelling using a newer computer program to conclude the subject dwelling contains 4,553 square feet of living area. At hearing, the township assessor testified and submitted a second copy of a schematic drawing of the subject with the measurements depicting the dwelling size of 4,553 square feet. At hearing, Hansen also provided a copy of the schematic drawing prepared by the appellant's appraiser with handwritten notations by Hansen of some of the errors and/or omissions depicting 206 square feet the appraiser failed to include. In further support, at hearing Hansen provided color exterior photographs of the dwelling with these differences previously identified and marked as A, B, C and D for reference.

The appellant failed to present the appraiser or other substantive evidence at hearing to support the appellant's dwelling size assertion(s). On this record, the Board finds the best evidence of the subject's dwelling size was presented at hearing by the board of review establishing a dwelling size of 4,553 square feet of living area. Throughout the remainder of this decision, the Board will utilize this dwelling size for the subject property.

The appellant appeared before the Property Tax Appeal Board through counsel contending unequal treatment in the assessment process with regard to the subject's improvement assessment. No dispute was raised concerning the land assessment.

In support of the improvement inequity argument, the appellant submitted information in a three-page spreadsheet on fifteen comparable properties. In a brief, counsel asserted these properties were in the same neighborhood code assigned by the assessor and the same "assessment classification" as the subject. At hearing, due to the acknowledged dwelling size dispute, counsel for appellant withdrew consideration of appellant's comparable #1.

The remaining fourteen suggested comparables were described as twelve 2-story and two 2.5-story frame or brick dwellings. The dwellings were built between 1916 and 2006. The homes range in size from 3,014 to 6,310 square feet of living area. Features include full basements, although the appellant did not report if there was any finished area in the basements of the comparables. The appellant did not include any data concerning central air conditioning and reported "yes" to the amenity of fireplace thereby failing to indicate how many fireplaces the individual dwellings may have. One of the comparables has four full baths and the remainder of the comparables have two or three full baths according to the appellant. Twelve of the comparables have a half-bath like the subject. Thirteen of the properties have garages ranging in size from 400 to 999 square feet of building area; comparable #15 was reported to have "1-car/basement" as its garage.

These fourteen comparables have improvement assessments ranging from \$206,080 to \$418,360 or from \$57.05 to \$79.61 per square

foot of living area. The subject's improvement assessment is \$436,410 or \$95.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

For purposes of cross-examination, the board of review established that appellant's legal counsel prepared the evidence. In addition, counsel acknowledged that the number of bathrooms and age of the dwellings would have an effect on their respective market values.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$531,430 was disclosed. In response to the appeal, the board of review submitted an Addendum along with Exhibit #1. The documents comprising Exhibit #1 are: a three-page memorandum from the township assessor's office; a three-page grid analysis of fifteen suggested comparables identified as A through O; a schematic drawing of the subject dwelling; photographs and property record cards of the subject and suggested comparables; a map depicting the location of the comparables presented by both parties; and a three-page grid analysis reiterating the appellant's fifteen comparable properties along with photographs and applicable property record cards.

As to the appellant's comparables, the township assessor wrote that, "All of the Appellant comps are inferior to the Subject." [Emphasis in original.] The assessor noted most of the properties have inferior frame construction as compared to the subject's all brick exterior and "none have as many bathrooms or fireplaces." The board of review's grid analysis of the appellant's comparables reveals the dwellings have from one to three fireplaces; of the fifteen properties, fourteen have central air conditioning; and two have partially finished basements. The assessor also reports that most of the appellant's comparables "are located outside the subject neighborhood."

In support of the subject's assessment, the board of review presented descriptions and assessment information on fifteen comparable properties consisting of 2-story brick, frame and stone, brick and stone, or frame and brick dwellings that were built between 1941 and 2008. The dwellings range in size from 3,342 to 5,605 square feet of living area. Features include 3.25 to 6 baths, full or partial basements of which nine are partially finished, one to four fireplaces, and garages ranging in size from 506 to 1,119 square feet of building area. Fourteen of the comparables have central air conditioning. These properties have improvement assessments ranging from \$378,120 to \$551,960 or from \$93.76 to \$113.14 per square foot of living area.

Hansen testified that she researched her records to find comparable homes, but found the subject to be superior to all the comparables in the neighborhood she could find based on number of bathrooms, number of fireplaces, exterior construction, and the

quality of the home. Hansen acknowledged that comparables N and O were not in the subject's assigned neighborhood code, but these properties were geographically located within the boundaries with dates of construction in 1991 and 1941, respectively. Hansen opined these two comparables were similar to the subject in size and higher than the subject in quality.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

On cross examination, Hansen was asked to articulate the basis for an excellent condition determination and in what manner the subject qualifies as excellent condition. Although the assessor testified that she sought to select comparables that were deemed to be in excellent condition like the subject, the grid analysis in the record does not have condition as a category of comparison. Nor do the underlying property record cards reveal a condition determination.

In written rebuttal, the appellant submitted an appraisal with a January 1, 2010 valuation date "as evidence that [appraiser] Hiton physically inspected the interior and exterior of the subject property." As noted previously, the appraiser determined the subject dwelling size as 4,305 square feet. "In order to rebut the Board of Review's uniformity analysis, Hiton reviewed 9 sales that fit the subject parameters. Based on such sales, Hiton believes that the property is worth at most, \$1,356,075 (4,305 s.f. x \$315 p.s.f.), as of January 1, 2008 lien date." In closing, counsel for the appellant contended that the subject property is "over-assessed in 2008.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal.² Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of 29 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds comparables A, C, D, F and K submitted by the

² In rebuttal, the appellant raised issues of overvaluation of the subject property, however, "each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Code)." (86 Ill.Admin.Code §1910.50(a) & 35 ILCS 200/16-180).

board of review were most similar to the subject in location, size, style, exterior construction, features including basement finish and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$382,090 to \$524,050 or from \$95.14 to \$109.84 per square foot of living area. The subject's improvement assessment of \$436,410 or \$95.85 per square foot of living area is within the range established by the most similar comparables on a per-square-foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant 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.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

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 23, 2012

Allen Castrovillari

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 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 the subsequent year 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.

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.