



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

APPELLANT: Richard & Gail Willich  
DOCKET NO.: 08-03765.001-R-1  
PARCEL NO.: 09-01-215-008

The parties of record before the Property Tax Appeal Board are Richard & Gail Willich, the appellants, by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan 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:** \$135,870  
**IMPR:** \$318,150  
**TOTAL:** \$454,020

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 91 year-old, part two-story and part one-story frame dwelling that contains 3,916 square feet of living area. Features of the home include a 321 square foot garage and a partial unfinished basement. The subject is located in Hinsdale, Downers Grove Township, DuPage County.

Through an attorney, the appellants submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of a two-story home, two, part two-story and part one-story homes and one, part one-story, part two-story and part three-story home. The comparables were reported to have frame, brick, or frame and brick exteriors and to range in size from 2,902 to 3,768 square feet of living area. Ages for three comparables were stated to range from 15 to 102 years, while the age of the fourth comparable was not indicated.

Three comparables were reported to have garages ranging from 460 to 528 square feet of building area. These properties have improvement assessments ranging from \$192,030 to \$232,690 or from \$62.34 to \$71.47 per square foot of living area. The subject has an improvement assessment of \$318,150 or \$81.24 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$253,874 or \$64.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$454,020 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of the appellant's comparables, as well as four additional comparables located in the same neighborhood code as the subject, as determined by the township assessor. The comparables consist of part two-story and part one-story style frame or brick and frame dwellings that were built between 1995 and 1954 and range in size from 3,344 to 4,178 square feet of living area. Features of the comparables include garages that contain from 420 to 672 square feet of building area and full or partial basements, three of which are partially finished. These properties have improvement assessments ranging from \$317,950 to \$357,370 or from \$85.54 to \$105.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 appellants have not met this burden.

The Board finds the parties submitted eight comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables #3 and #4 because they were significantly smaller in living area when compared to the subject. The remaining comparables were similar to the subject in location, living area and most amenities and had improvement assessments ranging from \$216,680 to \$354,290 or from \$62.48 to \$105.95 per square foot of living area. The subject's improvement assessment of \$318,150 or \$81.24 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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

*Mario Morris*

Member

Acting 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: January 20, 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.