



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

APPELLANT: Margaret Gisch  
DOCKET NO.: 10-01830.001-R-1  
PARCEL NO.: 09-07-108-004

The parties of record before the Property Tax Appeal Board are Margaret Gisch, the appellant, by attorney Liat R. Meisler of Golan & Christie, LLP, in Chicago,<sup>1</sup> 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:       \$75,510**  
**IMPR.:      \$250,010**  
**TOTAL:      \$325,520**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part one-story and part two-story single-family dwelling of frame exterior construction containing 3,522 square feet of living area. The dwelling is 5 years old. Features of the home include a full finished basement,<sup>2</sup> three fireplaces and a 660 square foot garage. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending unequal treatment in the assessment process regarding the subject's improvement assessment. No dispute was raised concerning the land assessment. Through counsel the appellant submitted information on eight comparable properties said to be within the same neighborhood code assigned by the assessor as the subject property. The comparables are described as homes of multiple story heights from part three-story to part one-story frame or frame and brick dwellings that range in age from 3 to 69 years old, with the three oldest dwellings having been renovated within

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<sup>1</sup> Appearing at hearing was Attorney Anthony J. D'Agostino of the firm.

<sup>2</sup> While the appellant's Residential Appeal petition reported the subject's basement was unfinished, the board of review submitted a copy of the subject's property record card indicating the home has a 100% finished basement.

the past 12 years. The comparable dwellings range in size from 3,327 to 5,032 square feet of living area. Features include garages ranging in size from 480 to 1,072 square feet of building area. The appellant did not include any data concerning foundations/basements, air conditioning and/or fireplaces for the comparables. The comparables have improvement assessments ranging from \$175,520 to \$293,760 or from \$46.82 to \$60.31 per square foot of living area. The subject's improvement assessment is \$250,010 or \$70.99 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$191,843 or \$54.47 per square foot of living area which would reflect the "average" per-square foot improvement assessment of the comparables.

On cross-examination, the board of review inquired as to who obtained the comparable properties which were presented by the appellant. Counsel indicated that Attorney Liat Meisler of the law firm as well as a real estate paralegal with the firm gathered the comparables. Counsel was asked why the comparables do not bracket the subject's improvement assessment as opposed to all being less than the subject's improvement assessment on a per-square-foot basis for which counsel had no answer other than trying to find the properties which were most similar to the subject.

The board of review further inquired as to similarity in dwelling sizes with the subject to which counsel indicated that the sizes of the comparables were both larger and smaller than the subject. When asked to identify which of the appellant's comparable was deemed to be most similar to the subject, Attorney D'Agostino identified comparable #5 due to similarities with the subject in lot size, location and living area square footage.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$325,520 was disclosed. In response to the appeal, the board of review presented a limited grid analysis prepared by the Downers Grove Township Assessor with both the appellant's eight comparables and four equity comparables suggested by the assessor to support the subject's assessment. The board of review's grid reported that the appellant's comparables had from one to three fireplaces for each property.

At hearing, the board of review called Joni Gaddis, Chief Deputy Assessor from Downers Grove Township, to testify. She has thirty years of experience in the assessment field. As part of her testimony, Gaddis criticized the appellant's suggested comparables due to differences in dwelling size, quality of construction, age, exterior construction and/or differences in amenities from the subject. Furthermore, the assessor's grid reported each of the appellant's comparables have full or partial basements, four of which include finished area.

Gaddis further testified that appellant's comparables #3 and #4 were most similar to the subject but having "inferior quality of construction class," fewer amenities and no basement finish.

In support of the subject's improvement assessment, the assessor cited four comparable properties located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of part one-story and part two-story frame dwellings that were 3 or 4 years old. The dwellings range in size from 3,426 to 4,092 square feet of living area. Features include full or partial basements, each of which has finished area and garages ranging in size from 589 to 1,196 square feet of building area. The comparables also have from one to three fireplaces and air conditioning. The properties have improvement assessments ranging from \$243,990 to \$281,990 or from \$68.91 to \$71.40 per square foot of living area. In the course of testifying, Gaddis offered that board of review comparable #2 was "substantially larger" than the subject being 4,092 square feet of living area as compared to the subject of 3,522 square feet. This comparable also has the lowest per-square-foot improvement assessment of the four properties suggested by the assessor.

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

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. 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 twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1, #2, #7 and #8 along with board of review comparable #2 due to the substantially larger dwelling sizes of each of these homes as compared to the subject dwelling. The Board finds the remaining seven comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features 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 \$175,520 to \$273,130 or from \$52.76 to \$71.40 per square foot of living area. The subject's improvement assessment of \$250,010 or \$70.99 per square

foot of living area is within the range established by the most similar comparables and appears well-justified giving due consideration to the subject's fully finished basement as compared to the appellant's most similar suggested comparables which lack basement finish and have fewer fireplaces. 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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

Member

*[Signature]*

*[Signature]*

Member

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: May 24, 2013

*[Signature]*

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.