



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

APPELLANT: Mike & Riley Hickman
DOCKET NO.: 11-02186.001-R-1
PARCEL NO.: 09-09-424-004

The parties of record before the Property Tax Appeal Board are Mike & Riley Hickman, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$30,330
IMPR.: \$166,940
TOTAL: \$197,270

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 3,112 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full finished basement, central air conditioning, a fireplace and a 514 square foot garage. The property has a 9,000 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants' appeal is based on assessment equity concerning the improvement assessment; no dispute was raised concerning the land assessment. The appellants submitted limited information on three comparable properties described as two-story dwellings of frame exterior construction that range in size from 3,361 to 3,577 square feet of living area. The dwellings were constructed between 2006 and 2011. No other amenities or details of the comparable properties were provided by the appellant in the grid analysis. The comparables have improvement assessments ranging from \$172,710 to \$182,390 or

from \$50.98 to \$51.39 per square foot of living area. The subject's improvement assessment is \$166,940 or \$53.64 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$159,085 or \$51.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$197,270 was disclosed. The board of review presented a memorandum outlining the assessments assigned to various features such as a pre-fab versus a masonry fireplace, full and half baths, plumbing fixtures, decks, finished basements, and brick versus concrete patios. The memorandum next outlines adjustments to both the three comparables presented by the appellants and to the three comparables presented by the board of review. Based on these adjusted assessments, the memorandum depicts adjusted improvement assessments for the six properties ranging from \$52 to \$54 per square foot of living area, rounded.

In support of the subject's assessment, the board of review included a spreadsheet with limited descriptions and assessment information on three comparable properties improved with two-story dwellings of frame construction that range in size from 3,031 to 3,350 square feet of living area. The dwellings were constructed in 2005 or 2006. Each has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, one or two fireplaces and a garage ranging in size from 441 to 678 square feet of building area. These properties have improvement assessments ranging from \$157,390 to \$178,190 or \$52 or \$53 per square foot of living area, rounded.

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

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86

Ill.Admin.Code 1910.63(e). 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables presented by both parties have varying degrees of similarity to the subject in size and are otherwise similar to the subject in location, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$157,390 to \$178,190 or from \$51 to \$53 per square foot of living area, rounded. The subject's improvement assessment of \$166,940 or \$54 per square foot of living area, rounded, falls slightly above the range established by the best comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record. In conclusion, the Property Tax Appeal Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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 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 appellants 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 appellants have 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

Tracy A. Huff

Member

Mario Morris

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: February 21, 2014

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.