



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

APPELLANT: Scott Root
DOCKET NO.: 11-02259.001-R-1
PARCEL NO.: 09-20-405-026

The parties of record before the Property Tax Appeal Board are Scott Root, the appellant, 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: \$44,150
IMPR: \$58,490
TOTAL: \$102,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,530 square feet of living area. The dwelling was constructed in 1968 with an addition in 2004. Features of the home include a partial basement with 312 square feet of finished area, central air conditioning, and a 768 square foot garage located in the basement. Other amenities include a patio and a 192 square foot shed. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity with respect to the improvement assessment. The appellant submitted information on three comparable properties described as one-story dwellings of frame construction that ranged in size from 1,340 to 1,624 square feet of living area. Each dwelling was constructed in 1962. Each comparable has the same neighborhood code as the subject property. Two of the comparables each have a basement that is partially finished, two comparables have central air conditioning and each comparable has a garage that

range in size from 400 to 598 square feet of building area.¹ The comparables have improvement assessments ranging from \$45,700 to \$51,270 or from \$31.40 to \$34.41 per square foot of living area. The subject's improvement assessment is \$58,490 or \$38.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,949 or \$33.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$102,640 was disclosed. In support of the assessment the board of review presented descriptions and assessment information on four comparable properties improved with one-story dwellings of frame construction that range in size from 1,200 to 1,449 square feet of living area. The dwellings were constructed from 1966 to 1969 with comparable #4 having an addition in 2003. Each has the same neighborhood code as the subject property. Each of the comparables has a basement that is partially finished, three comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage with either 312 or 567 square feet of building area. These properties have improvement assessments ranging from \$45,860 to \$63,390 or from \$37.92 to \$43.75 per square foot of living area.

The board of review also provided a narrative discussing the differences and similarities of the various comparables submitted by the parties as they relate to the subject improvement. It further noted that the seven comparables had improvement assessments ranging from \$31.00 to \$44.00 per square foot of living area, rounded. The board of review asserted the subject property has an improvement assessment of \$38.00 per square foot of living area, rounded, and requested confirmation of the 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 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 assessments by clear

¹ The board of review provided copies of the property record cards for the subject property and the appellant's comparables from which descriptive information was taken.

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 appellant has not met this burden.

The Board finds the parties submitted descriptions and assessment information on seven comparables that were relatively similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$31.40 to \$43.75 per square foot of living area. The subject's improvement assessment of \$38.23 per square foot of living area falls within the range established by the comparables in this record. Considering the fact the subject had an addition in 2004, making the dwelling's average weighted age newer than six of the comparables, the subject's improvement assessment is not inequitable. Based on this record the Board finds the appellant 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.

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.



Chairman



Member



Member



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: February 21, 2014



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.