



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

APPELLANT: Rhonda Goergen
DOCKET NO.: 11-02304.001-R-1
PARCEL NO.: 09-07-106-021

The parties of record before the Property Tax Appeal Board are Rhonda Goergen, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$91,430
IMPR: \$144,870
TOTAL: \$236,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of frame construction containing 3,055 square feet of living area. The dwelling was constructed in 1975 with an addition in 2007. Features of the home include a partial basement with 1,517 square feet that is 25% finished, central air conditioning, a fireplace and a 960 square foot attached garage. The property has a 15,840 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's counsel appeared before the Property Tax Appeal Board contesting the improvement assessment based on assessment inequity. In support of this argument the appellant submitted information on three comparable properties described as two-story dwellings of frame construction that ranged in size from 2,632 to 3,148 square feet of living area. Comparable #1 was constructed in 1990, comparable #2 was constructed in stages from 1948 to 1998 and comparable #3 was constructed in 1923 and with an addition in 1996. Each comparable has the same

neighborhood code as the subject property. Each comparable had a partial unfinished basement that ranged in size from 885 to 1,288 square feet, one fireplace and a garage ranging in size from 440 to 484 square feet. Two comparables had central air conditioning. The comparables have improvement assessments ranging from \$117,440 to \$141,530 or from \$42.78 to \$44.96 per square foot of living area. The subject's improvement assessment is \$144,870 or \$47.42 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44.12 per square foot of living area, the average of the comparables, for a revised improvement assessment of \$134,786. The appellant's counsel indicated the comparables were selected by an assistant in his law office and their fee was contingent on the tax savings.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$236,300 was disclosed. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Ms. Gaddis provided a grid analysis of the appellant's comparables and submitted a copy of the property record card for each property. She commented that none of the appellant's comparables had finished basement area, unlike the subject property, and each had a smaller garage than the subject property. She also indicated that the portion of the subject constructed in 1975 had 1,681 square feet and the 2007 addition had 1,374 square feet of living area for a combined living area of 3,055 square feet and an effective age of 1991.

In support of the assessment Ms. Gaddis presented descriptions and assessment information on three comparable properties improved with part two-story and part one-story dwellings of frame or frame and masonry construction that ranged in size from 2,488 to 2,890 square feet of living area. Comparable #1 was constructed in 1957 with an addition in 2000, comparable #2 was built in 1967 with a 2011 addition and comparable #3 was built in 1990. The comparables had the same neighborhood code as the subject property. Each comparable has a partial or full basement that ranged in size from 913 to 1,536 square feet with comparable #2 having a partial (75%) finished basement. Two comparables had central air conditioning, two comparables had a fireplace and each comparable had a garage ranging in size from 400 to 572 square feet of building area. These properties have improvement assessments ranging from \$117,290 to \$145,560 or from \$47.14 to \$51.14 per square foot of living area.

Ms. Gaddis also provided information indicating the assessed values for different amenities. In her submission she indicated that all the comparables had adjusted values ranging from \$45 to \$52 per square foot of building area, rounded. She indicated the subject had an improvement assessment of \$47 per square foot of living area, rounded, which is uniform.

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

After hearing the testimony 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 the evidence in the record does not support a reduction in the subject's assessment.

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 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 appellant's and the board of review comparables had varying degrees of similarity to the subject property. Generally, the appellant's comparables were inferior to the subject in that each had a smaller unfinished basement while the subject had a basement that was 25% finished. Additionally, each of the appellant's comparables had a smaller garage than the subject property and one had no central air conditioning. As a result, the Board finds the subject's improvement assessment should be greater than each of these comparables. The board of review comparables had basements that were more similar to the subject's basement in size, however, two were unfinished. Additionally each of the board of review comparables had a smaller garage than the subject, one comparable had no central air conditioning and one had no fireplace, making these properties inferior to the subject in these attributes. Nevertheless, all the comparables had improvement assessments ranging from \$42.78 to \$51.14 per square foot of living area. The subject's improvement assessment of \$47.42 per square foot of living area falls within the range established by the comparables demonstrating the subject

dwelling is being equitably assessed. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 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.