



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

APPELLANT: Meghan Giebel  
DOCKET NO.: 11-02384.001-R-1  
PARCEL NO.: 09-07-210-010

The parties of record before the Property Tax Appeal Board are Meghan Giebel, the appellant, by attorneys Michael Frantz and Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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:       \$55,440**  
**IMPR:       \$87,930**  
**TOTAL:     \$143,370**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part two-story and part one-story dwelling of frame construction containing 1,964 square feet of living area. The dwelling was constructed in 1930. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a detached garage with 400 square feet of building area. The property has a 7,650 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

Appearing on behalf of the appellant before the Property Tax Appeal Board was attorney Michael Frantz contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties described as being improved with two-story dwellings of frame or frame and brick construction that ranged in size from 1,970 to 2,040 square feet of living area. Comparable #1 was constructed in stages from 1941 to 1995, comparable #2 was constructed in 1939 and comparable #3 was constructed in 1887 and 1996. Each comparable has the same neighborhood code as the

subject property. Each comparable has a full or partial unfinished basement, one comparable has central air conditioning, two comparables have one fireplace and each comparable has a garage ranging in size from 360 to 560 square feet of building area. The comparables have improvement assessments ranging from \$77,500 to \$85,100 or from \$37.99 to \$43.20 per square foot of living area. Counsel indicated someone in the law office selected the comparables. Although he did not know the fee arrangement he indicated that typical their fee is on a contingency basis. The subject's improvement assessment is \$87,930 or \$44.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$80,236.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$143,370 was disclosed. Appearing before the Property Tax Appeal Board on behalf of the board of review was board member Charles Van Slyke and Chief Deputy Assessor of Downers Grove Township, Joni Gaddis.

In support of its contention of the correct assessment the board of review presented a grid analysis of the appellant's comparables and an analysis of three comparables selected by the township assessor's office. The board of review comparables were improved with part two-story and part one-story single family dwellings of frame construction that range in size from 1,408 to 1,970 square feet of living area. Comparable #1 was built in 1892 and 1983, comparable #2 was constructed in 1934 and comparable #3 was constructed in 1939. Each has the same neighborhood code as the subject property. Each of the comparables has a full or partial unfinished basement, two comparables have one fireplace and each has a garage ranging in size from 440 to 768 square feet of building area. These properties have improvement assessments ranging from \$63,580 to \$89,270 or from \$43.20 to \$45.16 per square foot of living area. 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 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 comparables submitted by the appellant and the board of review have varying degrees of similarity to the subject property in location, size, style, exterior construction, features and age. Significantly, the Board finds appellant's comparables #2 and #3 as well as the board of review comparables are inferior to the subject in that each lacks central air condition while the subject dwelling has central air conditioning. The Board further finds all the comparables are inferior in that the subject property has two fireplaces while each of the comparables has either one fireplace or no fireplace. The Board also finds appellant's comparables #1 and #2 as well as board of review comparables #1 and #3 have partial basements while the subject has a full basement, making the subject dwelling superior to these homes in this aspect. Nevertheless, the comparables submitted by the parties have improvement assessments ranging from \$37.99 to \$45.16 per square foot of living area. The subject's improvement assessment of \$44.77 per square foot of living area falls within the range established by the comparables in this record even though it has superior features when compared to each property. 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.



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Chairman



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Member



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Member



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Member



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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 21, 2014



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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.