



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

APPELLANT: James Reilly
DOCKET NO.: 11-03132.001-R-1
PARCEL NO.: 09-09-409-017

The parties of record before the Property Tax Appeal Board are James Reilly, the appellant, by attorney George J. Relias, of Enterprise Law Group, LLP 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: \$29,470
IMPR: \$172,220
TOTAL: \$201,690

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story and part one-story dwelling of frame and brick exterior construction with 3,109 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 552

square foot attached garage. The property has an 8,670 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal.¹ The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with part two-story and part one-story dwellings of frame or brick exterior construction and were built from 2005 to new construction. Features include full unfinished basements, central air conditioning, one fireplace and garages ranging in size from 513 to 670 square feet of building area. The dwellings range in size from 3,151 to 3,953 square feet of living area and have improvement assessments that range from \$104,530 to \$173,520 or from \$26.44 to \$50.98 per square foot of living area.

The appellant requested that the assessment be reduced to \$158,224.

The appellant's attorney called no witnesses.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,690. The subject property has an improvement assessment of \$172,220 or \$55.39 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

In rebuttal, Gaddis testified that appellant's comparable #1 was a partial assessment of a new house.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood as the subject property. Gaddis testified that the comparables are improved with part two-story and part one-story dwellings of frame or brick and frame exterior construction and were built in 2006 or 2007.

¹ A consolidated hearing was held on a total of two residential parcels owned by the appellant identified as Docket Nos. 11-03132.001-R-1, and 12-03256.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

Features include full unfinished basements, central air conditioning, one or two fireplaces and garages ranging in size from 441 to 706 square feet of building area. The dwellings range in size from 2,951 to 3,350 square feet of living area and have improvement assessments that range from \$157,390 to \$178,190 or from \$51.93 to \$56.26 per square foot of living area.

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

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to this property being new construction and carrying a partial assessment for 2011. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and the board of review comparables. These comparables have varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$49.86 to \$56.26 per square foot of living area. The subject's improvement assessment of \$55.39 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

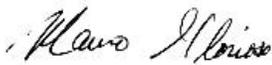
burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: May 22, 2015



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.