



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

APPELLANT: Thomas McCracken  
DOCKET NO.: 11-03562.001-R-2  
PARCEL NO.: 09-12-208-013

The parties of record before the Property Tax Appeal Board are Thomas McCracken, the appellant, by attorney Whitney T. Carlisle of McCracken, Walsh & de LaVan, 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:** \$271,880  
**IMPR:** \$484,864  
**TOTAL:** \$756,744

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 two-story dwelling of frame construction with 3,788 square feet of living area. The dwelling was constructed in 1909. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and two garages with a total of 1,095 square feet of

building area. Above one of the garages is 861 square feet of living area with a bath and air conditioning (coach house). The property has a 34,970 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. In the brief prepared by counsel it was noted that the average assessment of the three comparables was \$87.33 per square foot.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$357,360 or \$94.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$756,744. The subject property has an improvement assessment of \$484,864 or \$128.00 per square foot of living area.

In a memorandum, the board of review outlined the differences in assessments for class/exterior, garage, fireplace, bath, half bath, fixtures and coach house to arrive at adjusted assessments of both parties' comparables that range from \$126 to \$139 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. 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 six comparables presented by the parties consist of frame dwellings that were built between 1894 and 1922 with both parties presenting one home that has had subsequent year remodeling/updates. The homes range in size from 3,204 to 4,399 square feet of living area and feature from one to three fireplaces and garages that range in size from 360 to 900 square feet of building area. Each dwelling has a full or partial basement, one of which has finished area. Each of these comparable homes differ from the subject's two-story design in that the comparables are 2.5-story, part one-story and part two-story or part one-story and part 2.5-story dwellings.

The Board finds all six of these comparables had improvement assessments that ranged from \$243,330 to \$478,710 or from \$76 to \$121 per square foot of living area, rounded. The subject's improvement assessment of \$484,864 or \$128.00 per square foot of living area falls above the comparables in this record, but appears to be justified given that the subject has two garages unlike any of the comparables and has additional living space (a coach house) which none of the comparables have. 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.

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: October 24, 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.