



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

APPELLANT: Audrey Hartley
DOCKET NO.: 11-03571.001-R-1
PARCEL NO.: 09-01-109-008

The parties of record before the Property Tax Appeal Board are Audrey Hartley, 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: \$98,700
IMPR: \$109,870
TOTAL: \$208,570**

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 one-story dwelling of frame construction with 2,260 square feet of living area. The original dwelling of 1,820 square feet was constructed in 1960 and a 440 square foot addition was constructed in 1987. Features of the home include a partial unfinished basement,

central air conditioning, two fireplaces and a 480 square foot garage. The property has a 13,200 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables consist of part one-story and part two-story dwellings of frame exterior construction which were built between 1954 and 1974; one of the comparables has had additional work performed in 1974 and 1989. The comparables range in size from 2,516 to 3,862 square feet of living area. Two of the comparables have basements and each has a garage ranging in size from 420 to 660 square feet of building area. The properties have improvement assessments ranging from \$107,200 to \$150,230 or from \$38.90 to \$45.71 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$95,022 or \$42.05 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 \$208,570. The subject property has an improvement assessment of \$109,870 or \$48.62 per square foot of living area.

As part of the submission it was noted that there are only seven ranch homes in the subject's neighborhood code as assigned by the assessor, but none of the appellant's comparables were ranch dwellings. In a memorandum, the Downers Grove Township Assessor also made adjustments to the assessor's suggested comparables for differences in class/exterior, fireplace amenity, bath, half bath and/or fixtures differing from the subject. The memorandum noted that "no adjustments" were made to the appellant's comparables "due to style difference."

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables consist of one-story dwellings of brick or frame and brick exterior construction that were built between 1953 and 1967. The homes range in size from 1,638 to 3,294 square feet of living area and feature a full or partial unfinished basement, one or three fireplaces and a garage ranging in size from 286 to 972 square feet of building area. The properties have improvement assessments ranging from \$87,460 to \$167,840 or

from \$50.95 to \$59.39 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended that the board of review's comparables were "not adjusted for neighborhood difference." Counsel wrote, "Neighborhoods typically reflect the same style and type of homes in their relative area." It was also noted that the board of review's comparables differ in exterior construction from the subject. Counsel further stated, "Our comps are superior because they are the same class, have the same exterior, are more similar in size, and are all in the same neighborhood." Based on these assertions, counsel contends the subject's comparables require fewer adjustments than the board of review's suggested comparables.

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.

It should be noted that the Property Tax Appeal Board has not considered or analyzed the township assessor's adjustment process as there is no basis for the adjustments in the submission and the lack of uniformity analysis can be performed without numeric adjustments for differences.

The Board has given little weight to the appellant's suggested comparables which are all part one-story and part two-story dwellings as compared to the subject's one-story construction style. The Board finds these homes are dissimilar from the subject should be afforded little consideration in an equity argument. The Board has also given reduced weight to board of review comparable #3 due to its substantially larger size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. While these homes have brick or frame and brick exterior construction as compared to the subject's frame construction, the homes are similar one-story dwellings that are similar in age to the subject and feature full and partial unfinished basements like the subject. These homes are each smaller than the subject dwelling in living area square footage. These two comparables had improvement assessments of \$87,460 and \$104,940 or \$53.39 and \$59.39 per square foot of living area. The subject's improvement assessment of \$109,870 or \$48.62 per square foot of living area falls below the best comparables in this record which appears to be justified given the subject's frame exterior construction and larger dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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.