



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

APPELLANT: Tom Maicke
DOCKET NO.: 11-03881.001-R-1
PARCEL NO.: 09-10-112-017

The parties of record before the Property Tax Appeal Board are Tom Maicke, the appellant, 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: \$30,170
IMPR: \$186,580
TOTAL: \$216,750

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 one-story and part two-story dwelling of frame construction with 3,092 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement of 2,244 square feet, central air conditioning, a fireplace and an attached two-car garage. The property has a 9,000 square foot site and is located in Westmont, 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 in the Section V grid analysis. The comparables are located in the same neighborhood code assigned by the assessor and are frame part one-story and part two-story dwellings. The homes were built between 1952 and 2008 with the oldest home having been renovated in 2009. The dwellings range in size from 2,998 to 3,599 square feet of living area and have full basements ranging in size from 1,595 to 1,679 square feet of building area along with garages that range in size from 483 to 888 square feet of building area. These comparables have improvement assessments ranging from \$155,440 to \$199,590 or from \$51.85 to \$55.79 per square foot of living area.

The appellant also included a spreadsheet analysis depicting the subject and 20 other properties, including the three properties previously outlined from Section V. These two-story or part two-story and part one-story homes of frame or frame and masonry exterior construction range in size from 2,531 to 3,599 square feet of living area. The homes were built between 1952 and 2008 with the subject being the newest dwelling having been built in 2009; three of the comparables have been renovated or remodeled in 2006, 2007 and 2009. Each home has a full or partial basement ranging in size from 768 to 1,826 square feet of building area with the subject having the largest basement of 2,244 square feet. The comparables have improvement assessments ranging from \$133,820 to \$211,250 or from \$51.85 to \$65.42 per square foot of living area.

Based on the foregoing evidence, the appellant requested an improvement assessment of \$171,606 or \$55.50 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 \$216,750. The subject property has an improvement assessment of \$186,580 or \$60.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum from the Downers Grove Township Assessor's Office explaining adjustments to the comparables of both parties for differences from the subject, such as a percentage adjustment for class/quality of construction, and assessment adjustments for full and half bathrooms along with other amenity differences. As part of the

memorandum, the board of review contended "there are only 3 other 1,2 story homes in the WNE neighborhood." It was further asserted that those homes were all of lower quality building class and smaller in dwelling size than the subject. "2,1 stories are used as comparables, although 1,2 properties are more costly to build since they have more ground foot area." The board of review finally asserted that the subject has the largest building ground foot area and basement area of all comparables.

Through the township assessor, the board of review also submitted a spreadsheet with information on three equity comparables located in the same neighborhood code assigned by the assessor. The comparables consist of part two-story and part one-story dwellings of frame exterior construction that were built between 2005 and 2008. The homes range in size from 2,880 to 2,940 square feet of living area and feature full or partial basements ranging in size from 1,262 to 1,485 square feet of building area, one of which includes finished area. Two comparables have one and two fireplaces, respectively. Each of the homes has a garage of either 484 or 495 square feet of building area. The comparables have improvement assessments ranging from \$172,620 to \$176,840 or from \$59.94 to \$60.15 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 a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellant's

comparable #1 as this dwelling was construction in 1952 and thus, even though it was recently remodeled/renovated, the foundation and base dwelling are substantially older than the subject which was built in 2009 as new construction. The Board has also given reduced weight to appellant's comparable #2 as this dwelling is much larger than the subject dwelling of 3,092 square feet.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review's comparables. These four comparables consist of part two-story and part one-story dwellings that were built between 2005 and 2008. The homes range in size from 2,880 to 3,384 square feet of living area and feature full or partial basements, one of which has finished area. Three of the comparables have one or two fireplaces and each has a garage of 503 square feet of building area. These four comparables had improvement assessments that ranged from \$172,620 to \$188,800 or from \$55.79 to \$60.15 per square foot of living area. The subject's improvement assessment of \$186,580 or \$60.34 per square foot of living area falls above the range established by the best comparables in this record on a square foot basis, but appears to be justified given the subject's date of construction in 2009 and larger basement when compared to the comparables. Moreover, the subject's total improvement assessment falls within the range of the best comparables.

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 taxation 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the

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subject's assessment as established by the board of review is correct and no reduction is warranted.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: November 21, 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.