



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

APPELLANT: Donald Fuller
DOCKET NO.: 12-03811.001-R-1
PARCEL NO.: 09-01-218-021

The parties of record before the Property Tax Appeal Board are Donald Fuller, the appellant, by attorneys Michael E. Crane and Robert M. Marsico, of Crane & Norcross, 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: \$167,920
IMPR: \$556,430
TOTAL: \$724,350**

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 2012 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, part one-story and part three-story dwelling of brick construction with 5,600 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement which is partially finished, central air conditioning, six fireplaces, a

four-stop elevator and a 778 square foot garage. The property has an 18,209 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Based on this evidence, the appellant requested an improvement assessment of \$492,216 or \$87.90 per square foot of living area.

On cross-examination, counsel for the appellant asserted that he and others selected the equity comparables for this appeal that were close in proximity and similar to the subject. Counsel was also asked about the impact of differences in exterior construction between the subject and one of the comparables presented to which counsel contended that in his opinion the exterior construction was less important than factors such as area schools, yard area, neighborhood and/or safety issues. Counsel was also asked about other improvements on the subject dwelling and counsel had no knowledge as to an elevator in the subject home; in any event, counsel was of the opinion that such a feature would be "more personalty" than real estate. Likewise, counsel was unaware whether any of the selected comparables have elevators.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$724,350. The subject property has an improvement assessment of \$556,430 or \$99.36 per square foot of living area.

Appearing on behalf of the DuPage County Board of Review was board member Charles Van Slyke and Joni Gaddis, Chief Deputy Assessor of Downers Grove Township, who has 30 years of experience in the assessment field, was called as a witness.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables, none of which have an elevator like the subject. Gaddis included in the submission a "narrative" which discussed adjustments to the comparables for differences from the subject, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and comparables. One of those components was an assessment of \$12,973 for a four-stop elevator which Gaddis testified was derived from her market-driven cost manual.

In testimony, Gaddis opined that appellant's comparables #2 and #3 differed in story height/design from the subject dwelling which difference is then reflected in the respective improvement assessments for each of those differing story height sections. She also noted that one of the appellant's comparables was a frame exterior dwelling as compared to the subject's brick exterior construction. None of the appellant's comparables have basement finish like the subject.

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

On cross-examination, Gaddis acknowledged that each of the comparables she presented on behalf of the board of review were newer than the subject dwelling. Counsel made an inquiry of the assessor that while the elevator was assessed as real estate, the assessor was not asserting a legal opinion as to its status; the witness contended that removal of an installed elevator would be a substantial undertaking and thus it is considered part of the realty. Gaddis also acknowledged that the improvement assessments per-square-foot of her suggested comparables were lower than the subject's improvement assessment due to amenities including, but not limited to, bathrooms, fireplaces, basement finishes and/or the size of the basement.

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.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1 through #3. These four comparables had improvement assessments that ranged from \$90 to \$98 per square

foot of living area, rounded. The board of review's comparables also have finished area in the basement like the subject whereas appellant's comparable #1 has a unfinished basement. The subject's improvement assessment of \$99 per square foot of living area, rounded, falls slightly above the range established by the most similar comparables in this record, but this appears justified given the subject's features, including, but not limited to a four-stop elevator which is not noted to be a feature of these most similar 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 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: September 19, 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.