



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

APPELLANT: Zina O'Callaghan
DOCKET NO.: 12-03281.001-R-1
PARCEL NO.: 09-18-206-017

The parties of record before the Property Tax Appeal Board are Zina O'Callaghan, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$36,930
IMPR.: \$32,310
TOTAL: \$69,240

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 one-story dwelling of frame exterior construction with 960 square feet of living area. The dwelling was constructed in 1952. Features of the home include a 280 square foot garage. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a brief prepared by legal counsel along with information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. Based on the evidence, the appellant requested a land assessment reduction to \$29,280 and an improvement assessment increase to \$36,930 or \$38.47 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,240. The subject property has an improvement assessment of \$32,310 or \$33.66 per square foot of living area.

In response to the appellant's comparables, the township assessor contended that two of the appellant's comparables were "classed" lower than the subject and the respective differences in the classes was "14%" and with adjustments would result in improvement assessments of \$35 and \$36 per square foot of living area, rounded. The assessor also noted that appellant's comparable #3 was of a different design than the subject one-story dwelling.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. Two of the comparables presented by the board of review have lower "classes" than the subject property and each comparable has a garage ranging in size from 440 to 720 square feet of building area. Based on this evidence and argument, 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

¹ In Section 2c of the Residential Appeal petition, counsel for the appellant requested reductions in both the subject's land and improvement assessments. The appellant's evidence provided no land size data for the subject or the comparable properties for analysis purposes and consideration of lack of assessment uniformity as to the subject's land assessment. Contrary to the appeal petition, the brief filed by counsel with the appeal depicts an unchanged land assessment and a request for an improvement assessment of \$29,280 or \$30.50 per square foot of living area.

§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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its differing 1.5-story design when compared to the subject. In addition, comparable #3 is substantially larger than the subject and for this reason both comparables #2 and #3 have also been given reduced weight. Similarly, due the larger dwelling size, the Board has given reduced weight to board of review comparable #3.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #1, #2 and #4. These four comparables had improvement assessments that ranged from \$30.60 to \$34.91 per square foot of living area. The subject's improvement assessment of \$33.66 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-justified given the subject's smaller garage size when compared to these otherwise most similar properties. 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: April 24, 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.