



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

APPELLANT: Peter & Concetta Palade  
DOCKET NO.: 13-02710.001-R-1  
PARCEL NO.: 03-30-206-001

The parties of record before the Property Tax Appeal Board are Peter & Concetta Palade, the appellants, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC 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:** \$49,490  
**IMPR:** \$158,050  
**TOTAL:** \$207,540

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2013 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 split-level<sup>1</sup> single-family dwelling of brick and frame exterior construction with 4,110 square feet of above-grade living area. The dwelling was

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<sup>1</sup> The appellants' legal counsel mistakenly reported the subject dwelling as a 1.5-story home.

constructed in 1972. Features of the home include a 3,034 square foot partially finished lower level, an 870 square foot basement, central air conditioning, a fireplace and a 1,212 square foot garage. The property is located in Addison, Addison Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located in various neighborhood codes assigned by the assessor which differ from the subject's assigned neighborhood code and no specific proximity provided. The comparables consist of a 1.5-story and two, two-story brick and frame dwellings that were 23 to 73 years old. The comparables range in size from 3,006 to 4,102 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from two-car to six-car. Comparable #1 has a second kitchen and comparable #2 has an in-ground pool. These properties have improvement assessments ranging from \$72,540 to \$125,700 or from \$19.83 to \$30.64 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$108,586 or \$26.42 per square foot of living area, the average per-square-foot improvement assessment of the appellants' comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,540. The subject property has an improvement assessment of \$158,050 or \$38.45 per square foot of living area.

In response to the appeal, the board of review submitted documentation prepared by the Addison Township Assessor's Office. The assessor noted that the appellants' comparables were each in communities other than Addison where the subject property is located. Moreover, the assessor set forth that the appellants' comparables were either 1.5-story or two-story dwellings which differ in design from the subject's split-level design.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables of split-level dwellings that were located in the subject's assigned neighborhood code and within Addison. The comparables range in size from 1,492 to 2,040 square feet of living area. Each comparable has a lower level with finished area and a basement. Two of the comparables have

central air conditioning and each has a garage ranging in size from 561 to 710 square feet of building area. The properties have improvement assessments ranging from \$55,530 to \$78,730 or from \$37.22 to \$40.53 per square foot of living area.

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

### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellants' comparables which differ in design and location from the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables which are similar in location and design to the subject dwelling. These five comparables bracket the subject in age and are similar in foundation with both lower levels with finished area and a basement. While the Board recognizes that the board of review's comparables are each smaller than the subject dwelling, nevertheless these properties had greater similarities to the subject than the appellants' suggested comparables. The board of review comparables had improvement assessments that ranged from \$55,530 to \$78,730 or from \$37.22 to \$40.53 per square foot of living area. The subject's improvement assessment of \$158,050 or \$38.45 per square foot of living area falls within the range established by these most similar comparables on a per-square-foot basis.

Based on this limited record, the Property Tax Appeal Board finds the appellants 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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 20, 2015

*A. Proctor*

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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.