



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

APPELLANT: Mario Cirignani
DOCKET NO.: 13-02779.001-R-1
PARCEL NO.: 09-01-414-021

The parties of record before the Property Tax Appeal Board are Mario Cirignani, the appellant, 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: \$72,430
IMPR: \$268,540
TOTAL: \$340,970

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 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 part two-story and part one-story dwelling of frame construction with 3,435 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and a 667 square foot garage.

The property has a 9,240 square foot site and is located in Hinsdale, 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, one of which was located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a multi-story and two, two-story brick and frame dwellings that were 15 to 29 years old. The comparables range in size from 2,710 to 3,697 square feet of living area. Each comparable has a basement, two of which have finished areas, central air conditioning, two or three fireplaces and a two-car or a three-car garage. These properties have improvement assessments ranging from \$126,420 to \$228,470 or from \$46.65 to \$61.80 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$184,780 or \$53.79 per square foot of living area, the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$340,970. The subject property has an improvement assessment of \$268,540 or \$78.18 per square foot of living area.

In response to the appeal, the board of review submitted documentation prepared by the Downers Grove Township Assessor's Office. The assessor noted that the appellant's comparable #1 was located .81 of a mile from the subject and not in the same neighborhood code assigned by the assessor as the subject property. The township assessor also noted differences in construction quality class, design, dwelling size and/or amenities.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables that are in the subject's neighborhood code. The comparables consist of part two-story and part one-story dwellings that range in size from 2,618 to 3,407 square feet of living area. Each comparable has a full basement, one of which has finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 361 to 512 square feet of building area. The properties have improvement assessments ranging from \$231,430 to \$268,400 or from \$78.78 to \$88.77 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 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 due to differences in location, design, size and/or age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with the board of review comparables. These five comparables had improvement assessments that ranged from \$166,790 to \$268,400 or from \$52.93 to \$88.77 per square foot of living area. The subject's improvement assessment of \$268,540 or \$78.18 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis. The Board further finds that the comparable at the low end of the range, appellant's comparable #3, was receiving a 30% reduction for economic obsolescence as reported by the township assessor. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the subject's overall improvement assessment appears to be justified given the subject's greater number of fireplaces and larger garage area. 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

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

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.