



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

APPELLANT: Jerome Attlan
DOCKET NO.: 13-03235.001-R-1
PARCEL NO.: 09-01-315-012

The parties of record before the Property Tax Appeal Board are Jerome Attlan, the appellant, by attorney Rishi Vohra of the Vohra Law Firm, P.C. 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: \$129,490
IMPR.: \$463,840
TOTAL: \$593,330

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, part one-story and part three-story dwelling of frame and brick exterior construction with 5,082 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full finished basement, central air conditioning, four fireplaces, an integral garage with 805 square feet of building

area and an in-ground swimming pool. The property has a 13,875 square foot site and is located in Hinsdale, Hinsdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables improved with one, part two-story and part one-story dwelling; two, part two-story, part three-story and part one-story dwellings; and two, part two-story, part one-story and part three-story dwellings of frame or frame and brick construction that ranged in size from 4,314 to 5,503 square feet of living area. Each comparable has a finished basement; central air conditioning; 1, 3 or 4 fireplaces and a garage ranging in size from 637 to 852 square feet. The comparables have improvement assessments that range in size from \$329,950 to \$421,110 or from \$74.94 to \$80.44 per square feet of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$390,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$593,330. The subject property has an improvement assessment of \$463,840 or \$91.27 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's comparables, a grid analysis of four equity comparables selected by the assessor to support the assessment and a narrative discussing the comparables submitted by the parties.

The four comparables submitted by the board of review to support the assessment were improved with part two-story, part one-story and part three-story dwellings of frame, brick or frame and brick construction that ranged in size from 5,103 to 5,363 square feet of living area. The dwellings had the same classification code as the subject and were built from 2003 to 2008. Each comparable had a full finished basement, central air conditioning, three to six fireplaces and a garage ranging in size from 738 to 1,426 square feet of building area. The comparables had improvement assessments ranging from \$460,760 to \$503,760 or from \$89.83 to \$93.93 per square foot of living area. The board of review submission indicated the subject's swimming pool had an assessment of \$4,421. The subject has an improvement assessment after deducting the assessment attributable to the subject's swimming pool of \$90.40 per square foot of living area.

The grid analysis provided by the board of review indicated the subject dwelling had a quality classification of 1.9; the appellant's comparables had a quality classification of 1.8; and the comparables provided by the board of review had a quality classification of 1.9.

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 Board finds the best evidence of assessment equity to be the comparables provided by the board of review, which were similar to the subject in style, size and had the same quality classification as the subject property. The board of review comparables had similar features as the subject property with the exception none had an in-ground swimming pool as does the subject property. These comparables had improvement assessments that ranged from \$89.83 to \$93.93 per square foot of living area. The subject's improvement assessment of \$91.27 per square foot of living area falls within the range established by the best comparables in this record. Furthermore, the subject has an improvement assessment after deducting the assessment attributable to the swimming pool of \$90.40 per square foot of living area, which is well within the range of the board of review comparables. Less weight was given the appellant's comparables due to differences from the subject in size, style and/or quality classification. 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



Acting Member



Member

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: February 19, 2016



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.