



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

APPELLANT: Emily Kelly
DOCKET NO.: 13-03481.001-R-1
PARCEL NO.: 06-27-206-015

The parties of record before the Property Tax Appeal Board are Emily Kelly, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan 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: \$81,390
IMPR.: \$134,660
TOTAL: \$216,050

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 is improved with a two-story single family dwelling of brick, masonry or stone construction with 3,266 square feet of living area. The dwelling was constructed in 1973. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car garage with 504 square feet of building area. The property has a 19,908 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

comparables improved with two-story dwellings that ranged in size from 3,760 to 7,399 square feet of living area. The dwellings were constructed from 1973 to 1976. Each comparable has a basement, central air conditioning, one fireplace and a two-car garage ranging in size from 520 to 600 square foot of building area. The comparables had improvement assessments that ranged in size from \$132,230 to \$219,830 or from \$29.71 to \$36.16 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$109,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$216,050. The subject property has an improvement assessment of \$134,660 or \$41.23 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings that ranged in size from 3,099 to 3,444 square feet of living area. The dwellings were constructed from 1973 to 1979. Each comparable had a basement, five comparables had central air conditioning, each comparable had one fireplace and each comparable had a two-car or a three-car garage ranging in size from 495 to 900 square feet of building are. The comparables had improvement assessments ranging from \$164,830 to \$174,830 or from \$50.73 to \$53.94 per square foot of living area. 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these comparables were most similar to the subject in size as well as being similar to the subject in age and features. These comparables had improvement assessments that ranged from \$50.73 to \$53.94 per square foot of living area. The subject's improvement assessment of \$41.23 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given to the appellant's comparables as these dwellings were not as similar to the subject in size as were the comparables provided by the board of review. Based on this record the Board finds the appellant did not demonstrate with clear and convincing

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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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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 22, 2016

A. Heston

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.