



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

APPELLANT: Joe Perillo
DOCKET NO.: 13-03655.001-R-2
PARCEL NO.: 06-28-304-003

The parties of record before the Property Tax Appeal Board are Joe Perillo, the appellant, by attorney Nora Doherty of Steven B. Pearlman & Associates 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: \$116,330
IMPR.: \$459,790
TOTAL: \$576,120

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 dwelling of brick construction with 7,334 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement with 3,854 square feet of finished area, central air conditioning, one fireplace and a three-car garage with 693 square feet of building area. The property has a 35,568 square foot site and is located in Oak Brook, York 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 that were improved with two-story dwellings of frame, brick and stone or masonry and stone construction that ranged in size from 5,975 to 7,298 square feet of living area. The dwellings were constructed from 1966 to 1988 with comparable #3 having an addition in 2005. Each comparable had a basement with four being partially finished, three comparables had central air conditioning, each comparable had a fireplace and each comparable had a garage ranging in size from 809 to 960 square feet of building area. These comparables had improvement assessments that ranged from \$120,070 to \$316,210 or from \$20.10 to \$46.05 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$286,686.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$576,120. The subject property has an improvement assessment of \$459,790 or \$62.69 per square foot of living area. The subject's total assessment reflects a market value of \$1,729,052 when using the 2013 three year average median level of assessments for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of brick, masonry or stone construction that ranged in size from 6,437 to 8,436 square feet of living area. The dwellings were constructed from 2006 to 2012. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and a three-car or a four-car garage. One comparable also has an in-ground swimming pool and pool house. The comparables had improvement assessments that ranged from \$430,750 to \$1,093,560 or from \$63.40 to \$134.15 per square foot of living area.

The board of review submission also disclosed the subject property sold in February 2011 for a price of \$2,000,000 and sold again in February 2014 for a price of \$2,520,000.

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 board of review comparables #1, #2, #3 and #5. These comparables were most similar to the subject in age as well as being similar to the subject in size and features. These comparables had improvement assessments that ranged from \$63.40 to \$120.75 per square foot of living area. The subject's improvement assessment of \$62.69 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables as these properties were improved with dwellings that were from 21 to 43 years older than the subject property. Less weight was given board of review comparable #4 as this property had a pool house and an in-ground swimming pool, features the subject property does not have. 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.

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.