



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

APPELLANT: Al Malley
DOCKET NO.: 13-03699.001-R-1
PARCEL NO.: 10-08-105-022

The parties of record before the Property Tax Appeal Board are Al Malley, the appellant, by attorney Stephanie A. Irwin of Fisk Kart Katz and Regan, Ltd., in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 49,800
IMPR: \$124,720
TOTAL: \$174,520

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 brick dwelling with 3,371 square feet of living area.¹ The dwelling was constructed in 2007. Features include a 1,762 square foot unfinished basement, central air conditioning, two fireplaces and 886 square foot attached garage. The subject property has a 69,102 square foot lot. The property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellant submitted information on four comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$82,660 to \$100,640 or from \$24.75 to \$29.62 per square of living area. The subject property has an improvement assessment of \$130,130 or \$38.60 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,930. In support of its assessment, the board of review submitted information on three assessment comparables prepared by the township assessor. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$96,120 to \$122,200 or from \$35.79 to \$37.75 per square of living area. Utilizing the modified cost approach used to calculate assessments, the assessor adjusted the comparables for differences to the subject. Based on these adjusted assessments, the assessor argued the subject dwelling is uniformly assessed. Based on this evidence, 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

¹ The appellant's evidence indicates the subject dwelling has 3,477 square feet of living area. The board of review submitted the subject's property record card with a schematic drawing depicting 3,371 square feet of living area. Based on this record, the Board finds the subject dwelling contains 3,371 square feet of living area.

proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable #1 submitted by the appellant. This property is a dissimilar one-story dwelling that does not have a basement, unlike the subject. The Board also gave less weight to comparable #3 submitted by the board of review due to its smaller size and older age. The Board finds the five remaining comparables are more similar when compared to the subject in location, design, age, size and features. They have improvement assessments ranging from \$82,660 to \$122,200 or from \$27.48 to \$37.75 per square foot of living area. The subject has an improvement assessment of \$130,130 or \$38.60 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as their smaller basements, the Board finds a slight reduction in the subject's assessment is warranted.

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. Fen

Member

[Signature]

Member

Mark Albino

Member

Jerry White

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: June 26, 2015

[Signature]

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.