



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

APPELLANT: Lois Grenke
DOCKET NO.: 13-03969.001-R-1
PARCEL NO.: 01-26-404-010

The parties of record before the Property Tax Appeal Board are Lois Grenke, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, 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: \$ 31,090
IMPR.: \$ 81,280
TOTAL: \$ 112,370**

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 brick construction with 3,232 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement that is 50% finished, two

fireplaces, central air conditioning and a 627 square foot two-car garage. The property has 21,999 square feet of land area and is located in Wayne Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four assessment comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$71,020 to \$75,060 or from \$23.08 to \$23.83 per square foot of living area. The appellant presented no witnesses. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,370. The subject property has an improvement assessment of \$81,280 or \$25.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three assessment comparables. The evidence was prepared by Bruce Mitchell, Deputy Assessor for Wayne Township. Mitchell was present at the hearing. Mitchell was qualified as an expert witness and provided testimony in connection with the evidence prepared.

The comparables submitted on behalf of the board of review were located in close proximity and had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$73,360 to \$84,720 or from \$24.95 to \$28.06 per square foot of living area.

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 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 no reduction in the subject's assessment warranted.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, size and features. These comparables have improvement assessments ranging from \$71,020 to \$84,720 or from \$23.08 to \$28.06 per square foot of living area. The subject property has an improvement assessment of \$81,280 or \$25.15 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. Based on this evidence, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Therefore, no reduction in the subject's assessment is 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

Member



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: May 22, 2015



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.