



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

APPELLANT: Eugene Pakerson
DOCKET NO.: 14-03636.001-R-1
PARCEL NO.: 08-16-406-002

The parties of record before the Property Tax Appeal Board are Eugene Pakerson, 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 in this matter, 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: \$43,370
IMPR.: \$101,570
TOTAL: \$144,940

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 2014 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 two-story dwelling of frame construction with 3,440 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement, central air conditioning, a fireplace and an attached 529 square foot garage. The property has an 11,014 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on five comparables consisting of two-story dwellings that were 29 to 35 years old. The homes range in size from 2,560 to 3,748 square feet of living area. Each comparable has a basement and an attached garage ranging in size from 460 to 520 square feet of building area. The comparables have improvement

assessments ranging from \$70,740 to \$102,470 or from \$27.34 to \$29.19 per square foot of living area.

Based on this evidence, the appellant requested an assessment of \$94,841 or \$27.57 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,940. The subject property has an improvement assessment of \$101,570 or \$29.53 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight equity comparables which are depicted on a map along with the appellant's comparables; four of the board of review comparables are more distant from the subject. The comparables consist of two-story dwellings that were 29 to 33 years old. The homes range in size from 3,202 to 3,598 square feet of living area. Each comparable has a basement and an attached garage ranging in size from 441 to 658 square feet of building area. The comparables have improvement assessments ranging from \$97,660 to \$108,280 or from \$29.72 to \$33.36 per square foot of living area.

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 parties submitted a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #5 which differ most greatly in size when compared to the subject and the remaining comparables presented by the parties.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with the board of review comparables. These comparables range in dwelling size from 3,119 to 3,748 square feet of living area and had improvement assessments that ranged from \$91,040 to \$108,280 or from \$27.34 to \$33.36 per square foot of living area. The subject's improvement assessment of \$101,570 or \$29.53 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's

¹ This data was presented in Section 2c of the Residential Appeal petition and establishes the basis of the appellant's claim. (86 Ill.Admin.Code § 1910.30(j)) The brief from counsel that was submitted with the appeal presents an improvement assessment request of \$96,148 which would reflect an assessment of \$27.95 per square foot of living area for the subject, described as an average of the appellant's five comparables on a per-square-foot basis.

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



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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 24, 2017



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.