



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

APPELLANT: Cathy Bellini
DOCKET NO.: 14-03640.001-R-1
PARCEL NO.: 06-12-118-015

The parties of record before the Property Tax Appeal Board are Cathy Bellini, 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: \$93,240
IMPR.: \$193,780
TOTAL: \$287,020

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) disputing 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 is improved with a two-story dwelling of frame, aluminum or vinyl exterior construction with 3,859 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement and a three-car garage. The property has a 17,500 square foot site and is located in Elmhurst, York Township, Cook 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 six equity comparables. The dwellings were described as being improved with two-story dwellings that ranged in size from 1,696 to 4,873

square feet of living area. The comparables were constructed from 1914 to 2003 and ranged in age from 11 to 100 years old. Each comparable was described as being improved with a basement and a two-car garage. The comparables had improvement assessments ranging from \$68,610 to \$210,390 or from \$33.83 to \$43.87 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$153,434.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$287,020. The subject property has an improvement assessment of \$193,780 or \$50.22 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 3,503 to 4,799 square feet of living area. The dwellings were constructed from 1994 to 1999. Each comparable had a basement and a three-car garage. The comparables had improvement assessments that ranged from \$186,040 to \$311,000 or from \$50.22 to \$64.74 per square foot of living area.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property in March 2015 for a price of \$1,225,000. The subject's assessment reflects a market value of \$861,405 when applying the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

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 comparables #1, #2, #3, #4 and #6 submitted by the board of review. These comparables were most similar to the subject in age and size. Their improvement assessments ranged from \$50.22 to \$64.74 per square foot of living area. The subject's improvement assessment of \$50.22 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the appellant's comparables as they differed from the subject in size and/or age. Less weight was given board of review comparable #5 due to differences

from the subject in size. 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.