



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

APPELLANT: Carl Pellettieri
DOCKET NO.: 15-04794.001-R-1
PARCEL NO.: 05-11-120-021

The parties of record before the Property Tax Appeal Board are Carl Pellettieri, the appellant, by attorney Donald T. Rubin, of Rubin & Associates, LLC 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: \$21,120
IMPR.: \$245,670
TOTAL: \$266,790

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 2015 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 and masonry construction with 4,002 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement with finished area, central air conditioning, a fireplace and an attached 720 square foot garage. The property has a 6,990 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were built between 2004 and 2007. The homes range in size from 3,507 to 4,107 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning and a garage ranging in size from 462 to 814

square feet of building area. The comparables have improvement assessments ranging from \$210,600 to \$238,510 or from \$56.43 to \$58.99 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$232,396 or \$58.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,790. The subject property has an improvement assessment of \$245,670 or \$61.39 per square foot of living area.

In response to the appellant's evidence, the township assessor noted that each of the appellant's comparable dwellings were frame homes as compared to the subject's frame and masonry construction. In addition, appellant's comparable #3 differs in design from the subject dwelling and appellant's comparables #2 and #3 lack basement finish which is a feature of the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story masonry or frame or masonry dwellings that were built between 1995 and 2009. The homes range in size from 3,706 to 4,267 square feet of living area and feature basements, four of which have finished areas. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 437 to 742 square feet of building area. The comparables have improvement assessments ranging from \$223,510 to \$286,660 or from \$60.31 to \$67.18 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

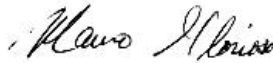
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and #3 along with board of review comparables #2 and #4 as each of these dwellings have unfinished basements which differs from the subject's finished basement area.

The Board finds the best evidence of assessment equity to be the remaining comparables of appellant's comparable #1 along with board of review comparables #1, #3, #5 and #6 which have varying degrees of similarity to the subject in exterior construction, age, size and/or other

features. These five comparables had improvement assessments that ranged from \$210,600 to \$286,660 or from \$58.99 to \$67.18 per square foot of living area. The subject's improvement assessment of \$245,670 or \$61.39 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified when considering adjustments to the comparables for differences when compared to the subject such as bathrooms. 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.



Chairman



Member



Member



Acting 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: _____

May 19, 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.