



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

APPELLANT: Ronald Trubiana
DOCKET NO.: 15-04910.001-R-1
PARCEL NO.: 09-11-231-016

The parties of record before the Property Tax Appeal Board are Ronald Trubiana, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and 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: \$100,240
IMPR.: \$257,320
TOTAL: \$357,560

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 part one-story and part two-story dwelling of frame and brick exterior construction with 2,823 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning,¹ two fireplaces and an attached 667 square foot garage. The property has a 12,125 square foot site and is located in Hinsdale, Downers Grove 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 neighborhood code assigned by the assessor to the subject property. The comparables consist of a two-story and two, part two-story and part one-story dwellings of frame construction that were built between 1994 and 2006. The comparables range in size from 2,785 to 3,432 square feet of

¹ The assessor reported that this feature was not part of the subject's assessment.

living area with basements and garages ranging in size from 440 to 625 square feet of building area. The appellant provided no characteristic data concerning finished basements, air conditioning and/or fireplace(s) for the subject or comparables. The comparables have improvement assessments ranging from \$191,870 to \$247,830 or from \$68.89 to \$72.21 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$197,760 or \$70.05 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 \$357,560. The subject property has an improvement assessment of \$257,320 or \$91.15 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and property record cards for both parties' comparable properties. While the memorandum refers to the submission of an attached "data sheet" gridding out three equity comparables, there was no such data sheet in the submission by the board of review. As to each of the appellant's comparables, the assessor's memorandum reported the homes were originally built between 1954 and 1957 with additions occurring to each house in various years between 1960 and 2006. Furthermore, appellant's comparable #1 was noted as larger than the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables as found in attached copies of property record cards. Based on the attached data, the Board summarizes the comparables as located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story dwellings of masonry or frame and masonry construction that were built in 1996 or 1998. The comparables range in size from 2,717 to 2,922 square feet of living area with unfinished basements, central air conditioning, one or two fireplaces and garages ranging in size from 447 to 598 square feet of building area. The comparables have improvement assessments ranging from \$242,240 to \$260,110 or from \$89.02 to \$93.63 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's

comparables due to differences in story height and/or age given what was reported by the board of review as dates of construction and subsequent additions.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables had improvement assessments that ranged from \$89.02 to \$93.63 per square foot of living area. The subject's improvement assessment of \$91.15 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 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

[Signature]

Acting Member

Robert A. Steffen

Member

Dane DeKinis

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: June 23, 2017

[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.