



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

APPELLANT: Cary Kanno
DOCKET NO.: 15-05041.001-R-1
PARCEL NO.: 06-12-117-020

The parties of record before the Property Tax Appeal Board are Cary Kanno, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$67,450
IMPR.: \$104,669
TOTAL: \$172,119

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 brick construction with 2,227 square feet of living area. The dwelling was constructed in 1915. Features of the home include a full basement, central air conditioning and a two-car garage. The property has a 9,000 square foot site and is located in Elmhurst, York Township, DuPage County.

When the appellant's attorney completed Section 2d of the residential appeal form, counsel indicated that assessment inequity was the basis of this appeal. In support of this argument, the appellant submitted information on three equity comparables did not provide their neighborhood codes.¹ The comparables are improved with one-story or two-story dwellings of brick construction. The dwellings were constructed in 1929 or 1951. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,932 to 2,229

¹ The board of review's submission disclosed that none of the appellant's comparables had the same neighborhood code as the subject.

square feet of living area and have improvement assessments ranging from \$60,520 to \$99,330 or from \$28.56 to \$44.56 per square foot of living area.² Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$174,540. The subject property has an improvement assessment of \$107,090 or \$48.09 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on six equity comparables. Three of the comparables were located in the same neighborhood as the subject. The comparables are improved with two-story dwellings of stucco or masonry exterior construction. The dwellings were constructed from 1911 to 1955. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 1,876 to 2,518 square feet of living area and have improvement assessments ranging from \$74,300 to \$112,450 or from \$39.17 to \$47.07 per square foot of living area. The board of review also provided a map showing the location of the subject and the comparables submitted by both parties. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds that all of the comparables submitted had lower improvement assessments on a per square foot basis than the subject. The Board finds the appellant's comparables #1 and #3 and board of review comparables #4 through #6 were significantly newer than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparables #1 through #3. The Board finds these comparables were located in the same neighborhood as the subject and were also similar in age and living area. As further support, the Board finds the appellant's comparable #2 was also similar to the subject in age and living area. As a group, board of review comparables #1 through #3 and the appellant's comparable #2 had improvement assessments that ranged from \$43.54 to \$47.07 per square foot of living area. The subject's improvement assessment of \$48.09 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant was able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

² The appellant listed the improvement assessment for comparable #2 as \$111,520 or \$50.00 per square foot of living area. The board of review provided comparable #2's correct improvement assessment (\$99,330 or \$44.56 per square foot of living area).

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



Acting 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: June 23, 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.