



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

APPELLANT: Cory Anderson  
DOCKET NO.: 15-05055.001-R-1  
PARCEL NO.: 05-11-124-018

The parties of record before the Property Tax Appeal Board are Cory Anderson, the appellant, by attorney Daniel R. Fusco of Rock, Fusco & 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:** \$67,800  
**IMPR.:** \$206,230  
**TOTAL:** \$274,030

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 construction with 3,376 square feet of living area. The dwelling was constructed in 1926. Features of the home include a 1,266 square foot basement with some finished area, central air conditioning, two fireplaces and a 484 square foot garage. The property has an 11,883 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

When the appellant's attorney completed Section 2d of the residential appeal form, counsel indicated the appeal was being based on assessment inequity. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry construction. The dwellings were constructed from 1922 to 1926. The comparables had varying degrees of similarity compared to the subject. The appellant's grid

analysis indicates the dwellings range in size from 3,014 to 3,323 square feet of living area and their improvement assessments range from \$135,360 to \$177,320 or from \$44.91 to \$53.63 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$219,416.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$274,030. The subject property has an improvement assessment of \$206,230 or \$61.09 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 located in the same neighborhood as the subject. The board of review also submitted a map showing the location of the subject property and the comparables submitted by the appellant and the board of review. The comparables are improved with two-story dwellings of masonry or frame exterior construction. The dwellings were constructed from 1907 to 1950. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 3,302 to 3,632 square feet of living area and have improvement assessments ranging from \$202,410 to \$225,610 or from \$60.10 to \$64.49 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 presented assessment data on a total of nine suggested comparables. The Board finds board of review comparables #1 and #4 differed significantly from the subject in age and received reduced weight in the Board's analysis. In addition, the board of review's map disclosed that board of review comparables #2 and #6 were not located near the subject property. As a result, these comparables also received reduced weight. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #3 and #5. The Board finds these comparables were very similar to the subject in age, location, design and living area. These comparables had improvement assessments that ranged from \$44.91 to \$62.12 per square foot of living area. The subject's improvement assessment of \$61.09 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.

---

<sup>1</sup> The board of review provided different living areas for the appellant's comparables #1 and #2 and a different improvement assessment for comparable #2.



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.