



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

APPELLANT: Rohinton Rivetna  
DOCKET NO.: 15-05484.001-R-1  
PARCEL NO.: 09-14-209-003

The parties of record before the Property Tax Appeal Board are Rohinton Rivetna, 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 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:** \$132,790  
**IMPR.:** \$231,000  
**TOTAL:** \$363,790

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 part one-story and part two-story dwelling of frame construction with 4,915 square feet of living area. The dwelling was constructed in 1957 but has an effective age of 2000 due to an expansion and remodeling in 2000. Features of the home include a concrete slab foundation, central air conditioning, three fireplaces and a 1,060 square foot garage. The property has a 16,334 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 same neighborhood as the subject property. The comparables are improved with part one-story and part two-story dwellings of frame construction. The dwellings were constructed in 1956 or 1957 and have undergone remodeling at various times. The comparables had varying degrees of

similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 3,582 to 4,433 square feet of living area and their improvement assessments range from \$162,380 to \$202,330 or from \$44.92 to \$45.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$222,633 or \$45.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$373,640. The subject property has an improvement assessment of \$240,850 or \$49.00 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood as the subject. The comparables are improved with part one-story and part two-story dwellings of frame exterior construction. The dwellings were constructed in 1956 or 1957 and have undergone remodeling at various times. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,218 to 4,061 square feet of living area and have improvement assessments ranging from \$156,930 to \$186,100 or from \$45.83 to \$49.74 per square foot of living area. The board of review also submitted a map depicting the location of the subject and the comparables submitted by the 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 six suggested comparables. The Board finds that the appellant's comparables #1 and #3 and board of review comparables #1 and #2 had significantly less living area than the subject. As a result, these four comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and board of review comparable #3. These comparables were the only ones in the record that were generally similar to the subject in living area. In addition, the map submitted by the board of review revealed that the appellant's comparable #2 was the only comparable located in close proximity to the subject. The appellant's comparable #2 and board of review comparable #3 had improvement assessments of \$45.64 and \$45.83 per square foot of living area, respectively. The subject's improvement assessment of \$49.00 per square foot of living area falls above the improvement assessments established by the best comparables in this record. Additionally, the subject has a much greater garage area than the comparables, which merits a slightly higher improvement assessment. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified given due consideration to differences in features.



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.