



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

APPELLANT: Anthony Russo, Jr.
DOCKET NO.: 15-05487.001-R-1
PARCEL NO.: 08-04-205-003

The parties of record before the Property Tax Appeal Board are Anthony Russo, Jr., 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: \$63,460
IMPR.: \$163,660
TOTAL: \$227,120

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 is improved with a two-story dwelling of brick exterior construction with 4,379 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 820 square feet of building area. The property has a 25,536 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with part two-story and part one-story dwellings that ranged in size from 4,319 to 5,317 square feet of living area. The dwellings were built from 1981 to 1986. Each comparable had a finished basement, central air conditioning, two to four fireplaces and an attached garage ranging in size from 759 to 1,175 square feet of building area. These properties

had improvement assessments ranging from \$128,100 to \$168,210 or from \$26.48 to \$31.64 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$128,129 or \$29.26 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 \$227,120. The subject property has an improvement assessment of \$163,660 or \$37.37 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis of three comparables selected by the township assessor and a grid analysis of the appellant's comparables prepared by the township assessor's office.

The three comparables submitted to support the assessment were improved with part two-story and part one-story dwellings that ranged in size from 4,229 to 4,587 square feet of living area. The dwellings were constructed from 1986 to 1997. Each comparable has a basement that is partially finished, central air conditioning, two to four fireplaces and an attached garage ranging in size from 766 to 910 square feet of building area. These properties had improvement assessments ranging from \$179,710 to \$201,760 or from \$41.97 to \$43.99 per square foot of living area.

The evidence provided by the board of review also included a map depicting the location of the comparables submitted by the parties in relation to the subject property. The board of review requested the assessment be confirmed.

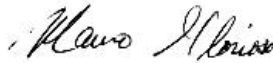
Conclusion of Law

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 Board finds the best evidence of assessment equity to be appellant's comparable #1 and the comparables submitted by the board of review. These comparables were most similar to the subject in size as well as being similar to the subject in location, style, age and features with the exception each had a partial finished basement while the subject property has an unfinished basement. These comparables had improvement assessments that ranged from \$29.66 to \$43.99 per square foot of living area. The subject's improvement assessment of \$37.37 per square foot of living area falls within the range established by the best comparables in this record. The subject dwelling has an improvement assessment below the range established by the comparables submitted by the board of review but justified considering the fact the subject dwelling has an unfinished basement while each of the board of review comparables has finished basement area. Less weight was given appellant's comparables #2 and #3 due to differences from the subject dwelling in size and/or age. 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.