



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

APPELLANT: Denise LaRocco
DOCKET NO.: 15-05567.001-R-1
PARCEL NO.: 01-23-204-002

The parties of record before the Property Tax Appeal Board are Denise LaRocco, the appellant; 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: \$20,010
IMPR.: \$37,900
TOTAL: \$57,910

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, "Plumridge model" dwelling of frame and brick construction that was constructed in 1983. The dwelling contains 1,706 square feet of living area but does not have a basement. Features of the home include central air conditioning and an attached 462 square foot garage. The property has a 7,910 square foot site and is located in Carol Stream, Wayne 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.¹ The comparables are improved with two-story dwellings of frame and brick construction. The dwellings were constructed from 1981 to 1985 and range in size from 2,012 to 2,613 square feet of living area. The comparables had features of varying degrees of similarity when compared to the subject. The comparables have improvement

¹ The appellant also submitted sales prices for the subject and the comparables that were not relevant to the appellant's inequity argument.

assessments ranging from \$41,270 to \$53,760 or from \$20.13 to \$20.97 per square foot of living area. When the appellant completed Section 2c of the residential appeal form, the appellant indicated the subject's improvement assessment was \$37,900 and the total assessment was \$57,910. The appellant also submitted a copy of the board of review's final decision for the 2015 tax year, dated March 23, 2016, which confirmed these assessments. However, the appellant requested the subject's improvement assessment be changed to \$49,050 or \$28.75 per square foot of living area, which would result in an **increase** of \$11,150 over the board of review's 2015 improvement assessment of \$37,900 for the subject property. (Emphasis added.)

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$57,910. The subject property has an improvement assessment of \$37,900 or \$22.22 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review through the Wayne Township Assessor submitted information on five equity comparables located in the same block as the subject.² The comparables are improved with two-story, "Plumridge model" dwellings of frame exterior construction that were constructed in 1982. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings have improvement assessments ranging from \$37,610 to \$38,790 or from \$22.05 to \$22.74 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 change in the subject's assessment is not warranted.

The parties presented assessment data on a total of eight suggested comparables. The Board finds the appellant's comparables had significantly more living area than the subject and the appellant's comparable #2 had a basement that was dissimilar from the subject's foundation. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were located in the same block as the subject and were identical or nearly identical to the subject in design, age, living area and foundation. These comparables had improvement assessments ranging from \$22.05 to \$22.74 per square foot of living area. The subject's improvement assessment of \$22.22 per square foot of living area falls within the range of improvement assessments 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 an increase in the subject's assessment as requested by the appellant is not justified.

² The board of review also presented information on three comparable sales that were not relevant to the appellant's inequity argument.

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.