



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

APPELLANT: Christine & Sam Valeo
DOCKET NO.: 15-06224.001-R-1
PARCEL NO.: 09-12-119-005

The parties of record before the Property Tax Appeal Board are Christine & Sam Valeo, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$ 90,210
IMPR.: \$429,360
TOTAL: \$519,570

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story and part one-story dwelling of brick exterior construction that has 4,434 square feet of living area. The dwelling was built in 1993 with an addition constructed in 2010. Features include a partial basement that is 100% finished, central air conditioning, three fireplaces and a 552 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted three assessment comparables located within the same neighborhood code as the subject. The comparables were reported to consist of two, part one-story and part two-story dwellings and a part one and one-half story and part two and one-half story dwelling of brick or frame exterior construction. The dwellings were reportedly built in 1994 or 1996. One comparable had an

addition constructed in 2003. One comparable has an unfinished basement; one comparable has a partial finished basement; and one comparable has a full finished basement. Other features include central air conditioning, one or two fireplaces and garages that range in size from 420 to 748 square feet of building area.¹ The dwellings range in size from 3,399 to 4,314 square feet of living area and have improvement assessments ranging from \$285,730 to \$369,060 or from \$83.58 to \$85.55 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$519,570. The subject property has an improvement assessment of \$429,360 or \$96.83 per square foot of living area.

In support of the subject's assessment, the board of review submitted three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of part two-story and part one-story dwellings of brick or brick and frame exterior construction that were built from 1990 to 1996. One comparable had additions constructed in 2010 and 2013. One comparable has an unfinished basement; one comparable has a partial finished basement; and one comparable has a full finished basement. Other features include central air conditioning, two or three fireplaces and a garage that range in size from 726 to 803 square feet of building of building area. The dwellings range in size from 4,142 to 4,520 square feet of living area and have improvement assessments ranging from \$442,860 to \$491,670 or from \$105.22 to \$108.78 per square foot of living area.

The board of review, through the township assessor, argued the appellants' comparables are dissimilar to the subject in design. The evidence shows the comparables are composed of part two-story, part three-story and part one-story or part two and one-half story, part one and one-half story and part one-story dwellings. The evidence further shows the comparable were built from 1994 to 2011. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers argued 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 appellants failed to meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their dissimilar design when compared to the subject. Additionally, comparables #1 and #2 are smaller in dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are

¹ Much of the descriptive information for the appellants' comparable was supplied by the board of review.

more similar when compared to the subject in location, design, age, dwelling size and most features. One comparable has an unfinished basement, inferior to the subject. These comparables have improvement assessments ranging from \$442,860 to \$491,670 or from \$105.22 to \$108.78 per square foot of living area. The subject property has an improvement assessment of \$429,360 or \$96.83 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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