



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

APPELLANT: Frank Conforti
DOCKET NO.: 15-06493.001-R-1
PARCEL NO.: 06-20-404-019

The parties of record before the Property Tax Appeal Board are Frank Conforti, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo, 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: \$43,640
IMPR.: \$76,650
TOTAL: \$120,290

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 split-level dwelling of masonry construction with 2,290 square feet of living area. The dwelling was constructed in 1957. Features of the home include a partial lower level and a two-car garage. The property has a 31,968 square foot site and is located in Lombard, York 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 consisting of split-level frame dwellings that were 47 or 52 years old. The homes range in size from 1,931 to 2,984 square feet of living area with partial lower levels and two-car garages. The comparables have improvement assessments ranging from \$56,280 to \$91,790 or from \$29.15 to \$30.76 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$68,448 or \$29.89 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 \$123,290. The subject property has an improvement assessment of \$79,650 or \$34.78 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the York Township Assessor's Office along with supporting documentation that appellant's comparable #2 suffers from storm water drainage issues dating back to 2007 which has resulted in flooding issues and a reduced total assessment for this property.

In support of its contention of the correct assessment the board of review submitted information on ten equity comparables. The assessor's memorandum contended that comparable #1 was the most similar to the subject in number of bathrooms, basement, garage and exterior construction. As set forth in a spreadsheet, the comparables consist of split-level dwellings of masonry, frame or frame and masonry construction that were built between 1957 and 1970. The homes range in size from 1,981 to 2,521 square feet of living area. Seven of the comparables have partial lower levels and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$71,800 to \$87,420 or from \$33.73 to \$37.88 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 submitted a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparables #7, #8 and #10 due to newer dates of construction when compared to the subject dwelling that was built in 1957. The Board has also given reduced weight to appellant's comparable #3 due to its significantly larger dwelling size as compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1 through #6 and #9. These comparables had improvement assessments that ranged from \$56,280 to \$87,420 or from \$29.15 to \$37.88 per square foot of living area. The subject's improvement assessment of \$76,650 or \$33.47 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.

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



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: March 20, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Frank Conforti, by attorney:
Katherine Amari O'Dell
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187