



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

APPELLANT: Dean Daniele
DOCKET NO.: 16-05166.001-R-1
PARCEL NO.: 05-26-407-010

The parties of record before the Property Tax Appeal Board are Dean Daniele, 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: \$25,010
IMPR.: \$135,960
TOTAL: \$160,970

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 2016 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 dwelling of frame and masonry construction with 2,789 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 11,850 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables along with limited information of all homes located on the same road as the subject. The four equity comparables had varying degrees of similarity to the subject and had improvement assessments ranging from \$130,160 to \$167,880 or from \$39.82 to \$47.61 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 \$160,970. The subject property has an improvement assessment of \$25,010 or \$48.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$126,600 to \$132,860 or from \$48.77 to \$49.52 per square foot of living area.

The appellant submitted rebuttal argument disputing the exterior construction and design of the comparables as described by the board of review. The appellant argued that the exterior construction of 36% of all homes located on McCarron Road is not correctly described. Photographs of four properties supported this argument, however the four properties presented by the appellant were not used as a comparable by either party.

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 comparables #1 and #2 and board of review's comparables. These most similar comparables had improvement assessments that ranged from \$126,600 to \$150,360 or from \$39.82 to \$49.52 per square foot of living area. The subject's improvement assessment of \$135,960 or \$48.75 per square foot of living area falls within the range established by the best comparables in this record on both a total improvement assessment and on a per-square-foot basis. The Board gave less weight to the remaining comparables submitted by the appellant based on their dissimilar size and finished basement when compared to the subject. In addition, the Board gave little weight to the list of comparables presented by the appellant which were located on McCarron Road as only limited information was provided from which a detailed comparative analysis to the subject could not be performed.

In addition, the Board gave little weight to the incorrectly described exterior construction properties as none of the properties submitted were used as a comparable by either party. However, the Board takes into account that the credibility of the board of review's submission is compromised but does not affect the decision herein.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: November 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

Dean Daniele
22 W 281 McCarron Road
Glen Ellyn , IL 60137

COUNTY

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