



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

APPELLANT: Joe and Caterina Balice
DOCKET NO.: 16-05371.001-R-1
PARCEL NO.: 09-01-405-026

The parties of record before the Property Tax Appeal Board are Joe and Caterina Balice, 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: \$127,290
IMPR.: \$185,130
TOTAL: \$312,420

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 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 part one-story, part two-story and part-three story dwelling of frame exterior construction with 2,978 square feet of living area. The dwelling was built in 1938 and an addition in 2016. Features of the home¹ include a partial basement that is 25% finished, central air conditioning, a fireplace and a 647-square foot garage. The property has a 14,568-square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted limited information on three equity comparables located within .90 of a mile from the subject property. The comparables consist of one, part two-story, part two and one-half story and part one-story dwelling and two, part two-story and part one-

¹ Descriptive information for the subject and three equity comparables was contained within the board of review's property record cards and grid analysis.

story dwellings that were built from 1923 to 1977 with two comparables having additions since original construction. The comparables have partial basements one of which is 25% finished. Two comparables have central air conditioning. Other features include one or two fireplaces and garages that range in size from 483 to 594 square feet of building area. The dwellings range in size from 2,708 to 4,344 square feet of living area and have improvement assessments ranging from \$111,180 to \$208,360 or from \$41.05 to \$49.96 per square foot of living area. The appellants requested the total assessment be reduced to \$282,859.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,420. The subject property has an improvement assessment of \$185,130 or \$62.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted an area map, property record cards and a grid analysis along with three equity comparables. The comparables are located within the same neighborhood code as the subject property. The comparables consist of part one-story and part two-story dwellings that were built in 1957 or 1962 with each comparable having additions since original construction. The comparables have partial basements that are 25% or 75% finished; central air conditioning and garages that range in size from 529 to 625 square feet of building area. The comparables have from one to four fireplaces. The dwellings range in size from 2,755 to 3,485 square feet of living area and have improvement assessments ranging from \$191,270 to \$222,240 or from \$63.77 to \$69.43 per square foot of living area.

The board of review, through the township assessor, argued the appellants' comparables are slightly inferior in quality construction and comparable #1 and #2 currently have a temporary reduction in assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on a total of six suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables due to their newer age, difference in design and/or larger dwelling size when compared to the subject property. The Board finds the board of review comparables were more similar to the subject in location, dwelling size, design and most features. These comparables had improvement assessments ranging from \$63.77 to \$69.43 per square foot of living area. The subject's improvement assessment of \$62.17 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellants 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



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 18, 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

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