



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

APPELLANT: John Fraioli
DOCKET NO.: 16-06281.001-R-1
PARCEL NO.: 06-03-412-034

The parties of record before the Property Tax Appeal Board are John Fraioli, 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: \$23,600
IMPR.: \$41,540
TOTAL: \$65,140

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 one-story bungalow style dwelling of brick exterior construction with 957 square feet of living area. The dwelling was constructed in 1927. Features of the home include a 957 square foot basement that has 622 square feet of finished area, a fireplace and a detached 352 square foot garage.¹ The property has a 7,500 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables that were located within the same neighborhood code as the subject and “under 1 block” from the subject property. The comparables were 1.5 story dwellings of frame

¹ The board of review reported that the subject’s basement has finished area. The appellant reported that the subject’s basement is unfinished, however, the appellant failed to rebut the board of review’s contention with a photograph or other evidence needed to refute the board of review’s contention.

or masonry construction containing from 1,124 to 1,512 square feet of living area. The comparables feature basements ranging in size from 673 to 870 square feet of building area, one of which has 323 square feet of finished area. One comparable has central air conditioning, all have a fireplace and two have garages of 324 or 528 square feet of building area.² The comparables have improvement assessments ranging from \$38,880 to \$42,500 or from \$28.11 to \$34.62 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$38,000 or \$39.71 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 \$65,140. The subject property has an improvement assessment of \$41,540 or \$43.41 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on 12 equity comparables that were located within the same neighborhood code as the subject property. The comparables were similar one-story bungalow style dwellings of frame or masonry construction containing from 608 to 1,043 square feet of living area. The comparables feature basements ranging in size from 608 to 1,023 square feet of building area, seven of which have finished area ranging from 346 to 1,000 square feet of building area. Nine of the comparables have central air conditioning, one has a fireplace, and all have a garage that range in size from 240 to 616 square foot of building area. The comparables have improvement assessments ranging from \$27,460 to \$47,230 or from \$43.53 to \$47.42 per square foot of living area. The board of review's submission included a brief that argued the appellant's comparables all had living area on their second floor, unlike the subject. Based on this evidence the board of review requested that the subject's improvement assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission.

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 15 comparable properties for the Board's consideration. The Board finds the most similar comparables in the record are the board of review's comparables #4, #5 and #6. These comparables were most similar to the subject in location, style, size and features, including their lack of central air conditioning like the subject. The comparables had improvement assessments that ranged from \$36,870 to \$39,170 or from \$45.07 to \$47.42 per square foot of living area. The subject's improvement assessment of \$41,540 or \$43.41 per

² The Board has gleaned any disputed information, as to the features of the appellant's comparables, from the board of review's submission due to their inclusion of the property record cards (PRC's) as support.

square foot of living area falls above the range established by the best comparables in this record on a total improvement assessment basis and within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as the subject's larger finished basement area, and fireplace, the Board finds the subject's improvement assessment is well justified. The Board gave less weight to the parties' remaining comparables due to their differences in dwelling style and/or central air conditioning feature, unlike the subject. 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 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(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: April 21, 2020



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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