



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

APPELLANT: James A. Longo  
DOCKET NO.: 17-05648.001-R-1  
PARCEL NO.: 06-21-108-013

The parties of record before the Property Tax Appeal Board are James A. Longo, the appellant, 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:** \$10,350  
**IMPR.:** \$141,300  
**TOTAL:** \$151,650

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 2017 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 brick, masonry or stone exterior construction with 2,918 square feet of living area. The dwelling was constructed in 2004. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 517 square feet of building area. The property has a 6,966 square foot site and is located in Lombard, 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 limited information on three equity comparables, one of which share the same neighborhood code as assigned by the assessor as the subject.<sup>1</sup> The comparables are described as two-story dwellings of brick, masonry or stone

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<sup>1</sup> The appellant's grid analysis lacked descriptive data that was drawn from the evidence submitted by the board of review.

exterior construction built from 2005 to 2013 and range in size from 2,823 to 3,696 square feet of living area. Features of the comparables include partial or full unfinished basements, central air conditioning and garages ranging in size from 400 to 1,651 square feet of building area. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$128,870 to \$133,790 or from \$34.87 to \$46.37 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$121,914.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,650. The subject property has an improvement assessment of \$141,300 or \$48.42 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the township assessor who argued appellant's comparable #2 is a newer home built in 2013 and comparable #3 is a larger dwelling located in a different neighborhood than the subject.

In support of the subject's assessment, the board of review submitted information on five equity comparables that share the same neighborhood code as assigned by the assessor as the subject. The comparables are described as two-story dwellings of frame and brick or stone, or brick, masonry or stone exterior construction that were built from 2003 to 2007. The dwellings range in size from 2,762 to 3,106 square feet of living area. Four comparables have unfinished basements. Each comparable has central air conditioning, four comparables each have one or two fireplaces and each comparable has an attached garage ranging in size from 390 to 742 square feet of building area. The comparables have improvement assessments ranging from \$131,360 to \$164,600 or from \$44.83 to \$53.93 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 appellant 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 appellant failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable as it is a newer dwelling located in a different neighborhood and appellant's comparable #3 due to its larger dwelling size when compared to the subject. The Board also gave less weight to board of review comparable #3 which lacks a basement foundation unlike the subject. The Board gave more weight to appellant's comparable #1 along with board of review comparables #1, #2, #4 and #5 as they are more similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments ranging from \$131,360 to \$164,600 or from \$44.13 to \$53.93 per square foot of living area. The subject property has an improvement assessment of \$141,300 or \$48.42 per square foot of living area, which falls within the range established by the best equity

comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, 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



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: July 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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