

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Patrick C. Carbon  
DOCKET NO.: 06-01660.001-R-1  
PARCEL NO.: 02-19-317-004

The parties of record before the Property Tax Appeal Board are Patrick C. Carbon, the appellant, by attorney Steven C. Carbon of Kupisch & Carbon, Ltd., in Bensenville, Illinois, and the DuPage County Board of Review.

The subject property is improved with a 14-year old, two-story dwelling of frame and masonry construction containing 2,468 square feet of living area with a 1,064 square foot unfinished basement, central air conditioning, a fireplace, and an attached two-car garage. The property is located in Carol Stream, Bloomingdale Township, DuPage County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellant submitted information on four comparable properties located within "a few blocks" of the subject and described as two-story frame or frame and masonry dwellings that were either 13 or 14 years old. The comparables have unfinished basements of either 1,064 or 1,380 square feet of building area. Three comparables have central air conditioning, two have a fireplace, and all have two-car garages. The comparables were each said to contain 2,468 square feet of living area and were reported by the appellant to have improvement assessments ranging from \$95,120 to \$114,120 or from \$38.54 to \$46.24 per square foot of living area. The subject's improvement assessment is \$117,110 or \$47.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$110,000 or \$44.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$137,310 was disclosed. In support of the subject's assessment, the board of review presented a memorandum, a letter from the Bloomingdale Deputy Township Assessor, and a grid analysis with both the

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Based on the facts and exhibits presented, 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:

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|--------|----|---------|
| LAND:  | \$ | 20,200  |
| IMPR.: | \$ | 117,110 |
| TOTAL: | \$ | 137,310 |

Subject only to the State multiplier as applicable.

appellant's comparables and four comparables suggested by the board of review. The township assessor noted the comparables from both the appellant and the board of review are the Sheffield model known as a two-story with 2,468 square feet of living area. The township assessor further stated "all the models within this subdivision are assessed identically and uniformly to each other. The differences . . . strictly relate to the differences in amenities, the outside elevation of each home, and the type of basement that was chosen." The subject was noted to be an elevation "C" which was said to be more costly than elevation "A."

In support of the subject's assessment, the board of review in its grid analysis set forth four comparables described as two-story frame and masonry dwellings that were either 13 or 14 years old and all elevation "C" properties like the subject. Each comparable had an unfinished basement of either 1,064 or 1,380 square feet of building area. Three of the comparables featured central air conditioning and a fireplace. Each comparable had an attached two-car garage. The dwellings each contain 2,468 square feet of living area and have improvement assessments ranging from \$112,840 to \$118,470 or from \$45.72 to \$48.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In reiterating the comparables presented by the appellant, the only apparent error was in the improvement assessments for appellant's comparables #1 and #2 which therefore created an actual improvement assessment range of \$111,710 to \$115,810 or from \$45.26 to \$46.92 per square foot of living area. In addition, the board of review reported the subject and appellant's comparables #1 and #4 to be elevation "C" properties whereas appellant's comparables #2 and #3 were elevation "A" properties.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of eight suggested comparable properties for the Board's consideration. The properties were nearly identical with all similar in location, age and size to the subject; the properties had only a few minor differences in basement area square footage and other amenities such as central air conditioning and fireplaces. The Board finds the most

similar comparables to the subject property were submitted by both parties; those properties were appellant's comparables #2 and #4 and board of review comparables #2 and #3. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$45.26 to \$47.46 per square foot of living area. The subject's improvement assessment of \$47.45 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

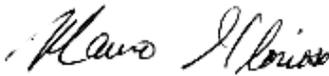
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: August 24, 2009



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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 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 the subsequent year 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.

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.