

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jim Scola
DOCKET NO.: 06-02023.001-R-1
PARCEL NO.: 08-35-401-054

The parties of record before the Property Tax Appeal Board are Jim Scola, the appellant, by attorney Whitney T. Carlisle of McCracken, Walsh & de LaVan in Chicago, and the DuPage County Board of Review.

The subject property consists of a two-story style brick and frame dwelling built in 2005 that contains 4,724 square feet of living area. Features of the home include central air-conditioning, two fireplaces, an attached 1,128 square foot garage and a 2,465 square foot basement with 1,657 square feet of finished area.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as to the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located on the subject's street. The comparables consist of dwellings that were built in 2004 and range in size from 3,793 to 4,501 square feet of living area. The comparables have features that include one or two fireplaces, garages that contain from 656 to 857 square feet of building area and basements ranging from 1,887 to 2,071 square feet of building area. These properties have improvement assessments ranging from \$154,120 to \$181,480 or from \$40.32 to \$42.60 per square foot of living area. The subject has an improvement assessment of \$231,540 or \$49.01 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$322,760 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of four comparable properties located on the subject's street. The comparables consist of two-story style frame dwellings that were built in either 2004 or 2005 and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	91,220
IMPR.:	\$	209,270
TOTAL:	\$	300,490

Subject only to the State multiplier as applicable.

range in size from 3,481 to 4,501 square feet of living area. Features of the comparables include central air-conditioning, one, two or three fireplaces, garages that contain from 656 to 794 square feet of building area and basements that range from 1,867 to 2,049 square feet. These properties have improvement assessments ranging from \$157,240 to \$181,480 or from \$40.32 to \$49.29 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

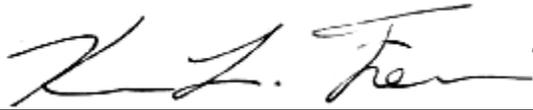
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds the parties submitted a total of six comparables for its consideration (appellant's comparable #1 is also used by the board of review). All of the comparables are located in close proximity to the subject. The Board gave less weight to one comparable submitted by the board of review (comparable #4) because it was significantly smaller in living area when compared to the subject and has a walk-out basement, unlike the subject. This property was the only comparable submitted by both parties with a higher per square foot assessment than the subject. The Board finds the remaining comparables submitted by both parties were generally similar to the subject in most respects. The Board recognizes that the subject is slightly larger than the remaining comparables; has some finished basement area that the comparables do not have; has an additional ½ bath and a larger garage, however, the Board finds these remaining comparable to be the most representative comparables contained in this record.

These most representative comparables have improvement assessments ranging from \$154,120 to \$181,480 or from \$40.32 to \$42.60 per square foot of living area. The subject's improvement assessment of \$49.01 per square foot of living area is above this range and is excessive when compared to these most representative properties. After considering the adjustments and differences in both parties' comparables, the Property Tax Appeal Board finds the subject's assessment is excessive in relation to the most similar comparables and a reduction is 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.

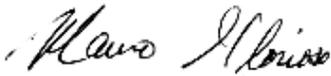
Chairman



Member



Member



Member



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: June 19, 2009



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.