

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Christopher M. Calabria  
DOCKET NO.: 07-03344.001-R-1  
PARCEL NO.: 10-05-206-020

The parties of record before the Property Tax Appeal Board are Christopher M. Calabria, the appellant, by attorney John Norris of Rubin & Norris, LLC, Chicago; and the DuPage County Board of Review.

The subject property consists of part one and part two-story single family dwelling that contains 3,482 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace, a 1,052 square foot attached garage, a central vacuum and a built-in swimming pool. The home was constructed in 2002. The property is located in Darien, Downer's Grove 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 descriptions and assessment information on three comparables. The comparables were improved with part one and part two-story dwellings that ranged in size from 3,270 to 3,541 square feet of living area. Each comparable has a full basement, two comparables have central air conditioning, each comparable has a fireplace and the comparables have garages that range in size from 501 to 900 square feet of living area. The dwellings were constructed from 1991 to 2003. The comparables have improvement assessments that range from \$145,260 to \$149,500 or from \$41.02 to \$45.72 per square foot of living area. The appellant contends the comparables have a weighted average improvement assessment of \$43.59 per square foot of living area, a mean improvement assessment of \$43.65 per square foot, and a median improvement assessment of \$44.22 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$43.59 per square foot or to \$151,772.

At the hearing Mr. Norris argued the subject's larger garage is not such an amenity that would raise the price per square foot in

(Continued on Next Page)

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:

LAND:	\$	91,920
IMPR.:	\$	170,120
TOTAL:	\$	262,040

Subject only to the State multiplier as applicable.

PTAB/smw/07-03344/7-09

relation to the comparables. He also argued the swimming pool is a true detriment because they are used only a few months of the year and the cost to keep them up. He also argued a home with a swimming pool is more difficult to sell, although he acknowledged that he had no empirical evidence to support this assertion.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$262,040 was disclosed. The subject has an improvement assessment of \$170,120 or \$48.86 per square foot of living area. To demonstrate the subject improvements are equitably assessed the board of review presented an analysis of the appellant's comparables and three additional comparables prepared by the township assessor's office. The board of review called as its witness deputy township assessor Joni Gaddis. The witness testified the assessed value for additional features are as follows: \$3,072 for a full bath, \$1,752 for a ½ bathroom, \$1,008 for an additional plumbing fixture, \$2,400 for a fireplace, \$15.59 per square foot for garage area, \$9.60 per square foot per square foot for a swimming pool, and \$1.92 per squarer foot for concrete "catwalk" area surrounding a swimming pool. Using these values to adjust the appellant's comparables for different features resulted in adjusted improvement assessments ranging from \$45.18 to \$52.12 per square foot of living area.

The three comparables submitted by the board of review were improved with part one and part two-story dwellings that ranged in size from 3,329 to 3,509 square feet of living area. The comparables were located in the subject's assessment neighborhood and were constructed in 1991 and 2001. Each comparable had a basement, one or two fireplaces, central air conditioning and attached garages that ranged in size from 575 to 828 square feet. One of the comparables also had a built-in swimming pool. These comparables had improvement assessments ranging from \$160,510 to \$167,190 or from \$45.74 to \$50.22 per square foot of living area. After making adjustments for the differences from the subject, the witness testified the comparables had adjusted improvement assessments ranging from \$48.83 to \$50.23 per square foot of living area. The witness testified the comparable with the swimming pool was the best comparable and after adjustments had an improvement assessment of \$50.23 per square foot. Based on this evidence the board of review argued the subject's improvement assessment is within the range established by the comparables and should be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

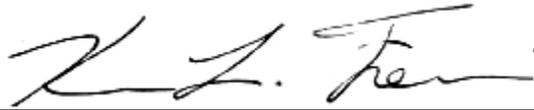
The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County

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 a reduction is not warranted.

The Board finds the comparables submitted by both parties were generally similar to the subject in location, style and age. The Board finds, however, that the subject was superior to the comparables with its larger garage and the built-in swimming pool. The comparables had improvement assessments ranging from \$41.02 to \$50.22 per square foot of living area. The subject has an improvement assessment of \$48.86 per square foot of living area, which is within the range established by the comparables. The Board also finds the deputy assessor provided testimony and an analysis making adjustments to the comparables to account for differences from the subject. The adjusted improvement assessments ranged from \$45.18 to \$52.12 per square foot of living area. The subject's improvement assessment is within the range established by the adjusted improvement assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's 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.

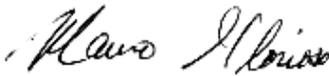
\_\_\_\_\_  
Chairman



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: July 28, 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.