

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Walter Ascher  
DOCKET NO.: 07-03928.001-R-1  
PARCEL NO.: 02-11-313-016

The parties of record before the Property Tax Appeal Board are Walter Ascher, the appellant, by attorney Thomas M. Battista of Rock, Fusco & Associates, LLC, Chicago; and the DuPage County Board of Review.

The subject property consists of raised ranch style single family dwelling with 2,175 square feet of above grade living area that was constructed in 1975. The dwelling is of brick and frame construction with features that include a full basement that is 90% finished, central air conditioning, a fireplace and a three-car attached garage. The property is located in Medinah, Bloomingdale 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 ranch style dwellings of masonry or frame exterior construction that ranged in size from 2,079 to 2,289 square feet of living area. The homes were constructed from 1963 to 1979. Each comparable has a basement with two being 50% finished, two have central air conditioning, each comparable has a fireplace and each has a 2 or 2.5-car attached garage. These properties had improvement assessments that ranged from \$95,380 to \$103,740 or from \$45.19 to \$46.52 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$99,748 or \$45.86 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$171,540 was disclosed. The subject has an improvement assessment of \$131,350 or \$60.39 per square foot of living area. In support of the assessment of the subject property the board of review submitted information provided by the Bloomingdale Township Assessor's office. The assessor first noted that the appellant's comparables were ranch style dwellings dissimilar to

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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:  | \$ | 40,190  |
| IMPR.: | \$ | 131,350 |
| TOTAL: | \$ | 171,540 |

Subject only to the State multiplier as applicable.

the subject in style. The assessor contends that ranch style dwellings are not good comparisons to raised ranch style dwellings and split level homes because the lower levels of raised ranches and split level homes are typically assessed at a higher price per square foot than basements.

In addition to presenting an analysis of appellant's comparables, the board of review presented four assessment comparables consisting of one raised ranch style dwelling and three, split-level dwellings. The comparables were of frame, brick or brick and frame construction that ranged in size from 1,744 to 2,451 square feet of above grade living area. The dwellings were constructed from 1965 to 1988. The comparables have lower levels with finished areas ranging in size from 754 to 1,128 square feet. Two comparables have central air conditioning, the comparables have either one or two fireplaces and each has an attached 2, 2.5 or 3-car garage. These properties have improvement assessments ranging from \$99,280 to \$145,530 or from \$56.93 to \$72.51 per square foot of ground floor living area. The assessor indicated that adding the below grade finished area to the subject and the comparables results in the subject having an improvement assessment of \$40.35 per square foot of total living area with the comparables having assessments ranging from \$39.15 to \$48.23 per square foot of total living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

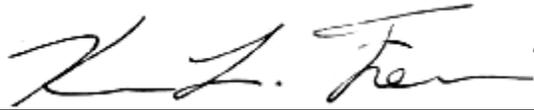
The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 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 the board of review were most similar to the subject in style and received the most weight in the Board's analysis. These comparables were composed of one raised ranch style dwelling and three split-level dwellings of frame, brick or brick and frame construction that ranged in size from 1,744 to 2,451 square feet of above grade living area. The homes were constructed from 1965 to 1988. The comparables have lower levels with finished areas ranging in size from 754 to 1,128 square feet. Two comparables have central air conditioning, the comparables have either one or two fireplaces and each has an attached 2, 2.5 or 3-car garage. These properties have improvement assessments ranging from \$99,280 to

\$145,530 or from \$56.93 to \$72.51 per square foot of ground floor living area. The most similar comparable with respect to style was board of review comparable 1, which was improved with a raised ranch dwelling of frame construction with 1,952 square feet of ground floor living area. This comparable was inferior to the subject in age being constructed in 1969 and dissimilar to the subject in features being of frame construction and having no central air conditioning. The comparable had an improvement assessment of \$113,270 or \$58.03 per square foot of ground floor living area. The subject has an improvement assessment of \$131,350 or \$60.39 per square foot of living area, which is greater than the most similar but justified based on its superior age, construction and features. In conclusion, the Board finds the subject's improvement assessment is within the range established by the most similar comparables in the record. 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 improvement 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.

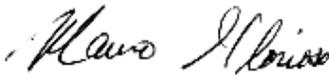
\_\_\_\_\_  
Chairman



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: June 19, 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.