



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

APPELLANT: Robert Berlin  
DOCKET NO.: 07-04058.001-R-1  
PARCEL NO.: 09-10-201-007

The parties of record before the Property Tax Appeal Board are Robert Berlin, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC of Chicago; and the DuPage County Board of Review.

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: \$ 71,130  
IMPR.: \$ 264,040  
TOTAL: \$ 335,170**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story style brick dwelling built in 2001 that contains 3,772 square feet of living area. Features of the home include a full unfinished basement and a 510 square foot garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.<sup>1</sup> The appellant is not disputing the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three comparable properties located within one-half block of the subject. The two-story brick or frame comparables consist of dwellings that were built from 1990 to 2005 and range in size from 3,389 to 3,443 square feet of living area. The comparables have features

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<sup>1</sup> The appellant's petition depicts overvaluation is claimed.

that include full or partial basements and garages ranging from 462 to 563 square feet of building area. The appellant's evidence did not divulge if the comparables had finished basements or central air-conditioning. The properties had improvement assessments ranging from \$199,750 to \$239,510 or from \$58.94 to \$69.56 per square foot of living area. The subject has an improvement assessment of \$270,110 or \$71.61 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 \$341,240 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a spreadsheet analysis of five comparable properties located from .2 to 1.3 miles from the subject. The comparables consist of two-story style brick dwellings that were built from 1998 to 2006 and range in size from 3,405 to 4,266 square feet of living area. Features of the comparables include full basements that contain partially finished basement area and garages ranging from 471 to 828 square feet of building area. Each comparable has at least one fireplace. The evidence depicts the comparables have improvement assessments ranging from \$242,330 to \$326,420 or from \$69.71 to \$76.52 per square foot of living area, when the finished basement area is adjusted out of the improvement assessment. 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 met this burden.

The Board finds the parties submitted eight comparables for its consideration. The Board finds the board of review's comparables contained finished basement area which is dissimilar to the subject. Four of the board of review's comparables are located over one-half mile from the subject. Comparable five is larger than the subject. The board of review submitted additional evidence regarding adjustments to the comparables for finished basement areas, however, supporting documentation regarding the adjustment amounts are not in the record in this appeal. The Board has no evidence to show the adjusted amounts were correct.

For these reasons the board of review's comparables were given reduced weight in the Board's analysis. The appellant's comparables were generally similar to the subject. The board recognizes comparables 2 and 3 were inferior to the subject in exterior construction and each is inferior in size to the subject. However, each of the appellant's comparables are located in very close proximity to the subject and have unfinished basements similar to the subject and therefore were given greater weight in the Board's analysis. These most representative comparables had improvement assessments ranging from 58.94 to \$69.56 per square foot of living area, which does not support the subject's improvement assessment of \$71.61 per square foot.

In conclusion, the Board finds the appellant established unequal treatment in the assessment process by clear and convincing evidence and the subject property's improvement assessment as established by the board of review is not correct. Therefore, a reduction in the subject's improvement assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: December 23, 2009

*Allen Castrovillari*

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.