



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

APPELLANT: James & Gina Little
DOCKET NO.: 07-04086.001-R-1
PARCEL NO.: 03-25-310-002

The parties of record before the Property Tax Appeal Board are James & Gina Little, the appellant(s), by attorney Melissa K. Whitley, 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 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: \$ 52,260
IMPR.: \$ 37,490
TOTAL: \$ 89,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one-half-story frame dwelling built in 1956. The subject contains 1,200 square feet of living area with a partial basement containing some finished area. Features include central air-conditioning and a detached garage containing 484 square feet of building area.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.¹ The appellants are not disputing the subject's land assessment. In support of the equity argument, the appellants submitted a grid analysis of three

¹ Appellant's legal contention was withdrawn at hearing.

suggested comparable properties.² The comparables are one and one-half-story frame dwellings that were built from 1938 to 1949. Each comparable is located in the same neighborhood as the subject. Two of the comparables have a basement and each has a garage ranging from 286 to 440 square feet of building area. The comparables contain from 1,188 to 1,243 square feet of living area and have improvement assessments ranging from \$32,560 to \$35,790 or from \$26.60 to \$28.79 per square foot of living area. The subject property has an improvement assessment of \$37,490 or \$31.24 per square foot of living area. Based on this evidence, the appellants 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 final assessment of \$89,750 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of one and one-half-story brick or brick and masonry dwellings that were built in either 1947 or 1951. Each comparable has a basement with two having some finished basement area; each has central air-conditioning and a garage ranging from 440 to 528 square feet of building area. The dwellings contain either 1,125 or 1,224 square feet of living area and have improvement assessments ranging from \$36,610 to \$39,320 or from \$32.12 to \$32.87 per square foot of living area. The board of review submitted additional evidence depicting a cost factor for brick was \$1.67 per square foot with the difference between an all frame house and a brick and frame combination house being \$1.33 per square foot of 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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' 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 appellants have not met this burden.

² Appellants' counsel requested the Property Tax Appeal Board consider the detailed information submitted by the board of review regarding the appellants' comparables.

Both parties presented assessment data on a total of six equity comparables that were similar to the subject in location and design. The appellants' comparables were dissimilar to the subject in basement area and/or finished basement area, air-conditioning, garage size and/or age when compared to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The board of review's comparables, even though they had different exteriors, were generally more similar to the subject in size, age and finished basement area, and therefore, received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$32.12 to \$32.87 per square foot of living area. Recognizing the subject has a dissimilar exterior construction, and that the subject is superior in age to the comparables, the subject's improvement assessment of \$31.24 per square foot of living area and is below the range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark 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.