FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mary Howes
DOCKET NO.: 07-04112.001-R-1
PARCEL NO.: 06-21-102-012

The parties of record before the Property Tax Appeal Board are Mary Howes, the appellant, 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:	$41,524
IMPR.:	$18,530
TOTAL:	$60,054

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 29,450 square feet of land area has been improved with a 56-year-old, one-story single-family dwelling of masonry construction that contains 1,802 square feet of living area. The property is located in Lombard, York Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process concerning the subject's land assessment; no dispute was raised concerning the subject's improvement assessment. The appellant submitted information on three comparable parcels, two of which were improved. The parcels ranged in size from 14,534 to 37,500 square feet of land area. The comparables have land assessments ranging from $20,450 to $52,730 or $1.41 per square foot of land area. The subject's land assessment is $114,800 or $3.90 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $41,524 or $1.41 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of $133,330 was disclosed. In support of the subject's land assessment, the board of review presented four vacant land parcels ranging in size from 7,182 to 11,710 square feet of land area. These

comparables have land assessments ranging from $28,000 to $45,650 or $3.90 per square foot of land 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted seven comparables for the Board's consideration to support their respective positions. The Board has given less weight to the comparables presented by the board of review due to their substantially smaller land area than the subject parcel. The Board finds the comparables submitted by the appellant were most similar to the subject in location, use and/or size. Due to their similarities to the subject, these properties received the most weight in the Board's analysis. These comparables had land assessments of $1.41 per square foot of land area. The subject's land assessment of $3.90 per square foot of land area is above the range established by these most similar comparables. The Board finds that both vacant and improved parcels, both smaller and larger than the subject, have land assessments of $1.41 per square foot of land area justifies a reduction in the subject's land assessment. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is not equitable and a reduction in the subject's land 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.

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: February 23, 2010

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.