



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

APPELLANT: Gerald & Margaret Morel  
DOCKET NO.: 07-04130.001-R-2  
PARCEL NO.: 0912-203-004-0000

The parties of record before the Property Tax Appeal Board are Gerald & Margaret Morel, the appellants, by attorney Timothy J. Hammersmith, of Masuda, Funai, Eifert & Mitchell, Ltd. in Chicago; 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:** \$139,000  
**IMPR.:** \$233,390  
**TOTAL:** \$372,390

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling built in 1900 with a one-story addition built in 1988. The subject contains 3,710 square feet of living area. Features include a partial, unfinished basement, a fireplace, an in-ground swimming pool and a 546 square foot garage.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis detailing four suggested comparable properties. The comparables are located from 0.4 mile to 0.1 mile from the subject with two of the comparables being located on the same street as the subject. The comparables consist of two-story frame dwellings that were built from 1893 to 1912. Each comparable is described as having a partial unfinished basement and a garage. Information regarding air-conditioning, number of fireplaces and/or other improvements was

not provided. The comparables contain from 1,768 to 2,020 square feet of living area and have improvement assessments ranging from \$101,090 to \$118,760 or from \$51.18 to \$58.79 per square foot of living area. The subject property has an improvement assessment of \$233,390 or \$62.91 per square foot of living area.

The appellants argued that the subject was built in 1866 and not 1900 as depicted by the board of review. In addition, the appellants argued that the subject was inferior in age to the comparables submitted; however, the subject's improvement assessment was higher on a per square foot basis. 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 \$372,390 was disclosed. In support of the subject's assessment, the board of review offered a letter, property record cards, a map and a grid analysis detailing four suggested comparable properties located from four to five blocks from the subject. The comparable properties consist of two-story or part one-story and part two-story dwellings of frame or brick construction built between 1907 and 1962. The evidence depicts three of the comparables were renovated in 1994 or 1999, respectively. Each comparable has a full or partial basement with one comparable having a partially finished basement. Each comparable has a garage. The garages range from 400 to 725 square feet of building area. The dwellings contain from 2,265 to 2,594 square feet of living area and have improvement assessments ranging from \$174,950 to \$192,400 or from \$68.55 to \$79.09 per square foot of living area.

The board of review argued that the appellants' comparables were inferior to the subject based on size and because they did not have an in-ground swimming pool. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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.

The Board initially finds the best evidence in this record of the subject's age is found on the subject's property record card. The board finds the appellants did not sufficiently refute this data as being incorrect with substantive documentary evidence. Therefore, for purposes of this appeal, the Board finds the subject was built in 1900 with an addition being built in 1988. The appellants presented assessment data on a total of four equity comparables for this property. The board of review also submitted four equity comparables. The appellants' comparables were located in close proximity to the subject. The appellants' comparables, although located close to the subject, were substantially smaller than the subject. The board of review's comparables were located from four to five blocks from the subject, but were also substantially smaller than the subject. The comparables, none of which were truly similar to the subject, had improvement assessments ranging from \$51.18 to \$79.09 per square foot of living area. The subject's improvement assessment of \$62.91 per square foot falls within the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current per square foot improvement assessment is not sufficiently challenged by the suggested 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

*Mario Morris*

Member

*Shawn R. Lerbis*

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 3, 2010

*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.