



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

APPELLANT: Allen Piolet
DOCKET NO.: 07-04140.001-R-1
PARCEL NO.: 10-01-103-013

The parties of record before the Property Tax Appeal Board are Allen Piolet, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in 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: \$105,560
IMPR.: \$252,860
TOTAL: \$358,420

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of masonry construction containing 4,691 square feet of living area. The dwelling is 17 years old. Features of the home include a full basement of which $\frac{3}{4}$ is finished, central air conditioning, five fireplaces, and a garage of 804 square feet of building area. The property is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant through counsel submitted a brief and a grid analysis with three comparable properties.

The three comparables consist of two-story masonry or frame and masonry dwellings that range in age from 14 to 17 years old. The comparable dwellings range in size from 3,914 to 5,486 square feet of living area. Features include garages ranging in size

from 729 to 1,032 square feet of building area. Appellant submitted no other data concerning the amenities of the comparables. The comparables have improvement assessments ranging from \$193,330 to \$275,730 or from \$48.77 to \$50.26 per square foot of living area. The subject's improvement assessment is \$252,860 or \$53.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$232,063 or \$49.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$358,420 was disclosed. In support of the subject's assessment, the board of review presented argument and a spreadsheet analysis with both the appellant's comparables and three comparables suggested by the board of review to support the subject's assessment.

The board of review's three comparables were described in the spreadsheet as two-story masonry dwellings that were 7 or 15 years old. The dwellings range in size from 4,369 to 4,835 square feet of living area. Features include full basements, one of which is fully finished and two of which are $\frac{3}{4}$ finished; the comparables have garages ranging in size from 759 to 840 square feet of building area. These properties have improvement assessments ranging from \$232,790 to \$284,650 or from \$51.50 to \$59.84 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the comparables presented by the appellant have full or partial unfinished basements. Based on the foregoing 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 not 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 not met this burden.

The parties submitted six comparables for consideration to support their respective positions. The Board has given less weight to appellant's comparables #1 and #2 due to differences in living area square footage as compared to the subject. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the

Board's analysis. These comparables had improvement assessments that ranged from \$48.77 to \$59.84 per square foot of living area. The subject's improvement assessment of \$53.90 per square foot of living area is within the range established by the most similar comparables and is less on a per-square-foot improvement assessment basis than the slightly newer, but otherwise most similar comparable, board of review #1. 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 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.

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: February 23, 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.