



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

APPELLANT: Alex Shore
DOCKET NO.: 07-04146.001-R-1
PARCEL NO.: 06-17-410-012

The parties of record before the Property Tax Appeal Board are Alex Shore, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, Chicago, Illinois; 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: \$ 46,040
IMPR.: \$ 75,610
TOTAL: \$ 121,650

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,448 square foot parcel improved with a two-story single family dwelling of frame and vinyl exterior construction with 1,824 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full basement with 912 square feet and a two-car attached garage. The property is located in Lombard, York Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparable properties. The comparables are improved with two-story single family dwellings that range in size from 2,160 to 2,287 square feet of living area. The dwellings are of frame and aluminum or vinyl exterior construction and were built in 1967 and 1968. Each comparable has a partial basement ranging in size from 716 to 795 square feet and a two-car attached garage. These properties have

improvement assessments ranging from \$72,010 to \$82,110 or from \$31.60 to \$35.90 per square foot of living area. The subject has an improvement assessment of \$75,610 or \$41.45 per square foot of living area. The appellant's counsel argued the comparables have an average improvement assessment of \$34.10 per square foot of living area and requested the average improvement assessment be applied to the subject property to arrive at an improvement assessment of \$62,198. Based on this evidence the appellant requested the subject's total assessment be reduced to \$108,238.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$121,650 was disclosed. The subject has an improvement assessment of \$75,610 or \$41.45 per square foot of living area. The board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, an assessment data sheet prepared by the township assessor's office listing the appellant's three comparables and providing five additional comparables. The five comparables submitted by the board of review were improved with two-story single family dwellings each containing 1,824 square feet of living area. The dwellings were of frame and aluminum or vinyl exterior construction and were built in 1967 or 1969. Each comparable has a 912 square foot basement and a garage. These properties have improvement assessments that range from \$76,120 to \$86,860 or from \$41.73 to \$47.62 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The record contains assessment information on eight comparables submitted by the parties. The Board finds the comparables submitted by the board of review were most similar to the subject in age, size and features. These five comparables were identical to the subject in size, each comparable had the same size basement as the subject and four comparables were the same age as the subject. These comparables had improvement assessments ranging from \$76,120 to \$86,860 or from \$41.73 to \$47.62 per square foot of living area. The subject has an improvement assessment of \$75,610 or \$41.45 per square foot of living area,

which is below the range established by the best comparables in the record. Based on this evidence the Property Tax Appeal Board finds the subject dwelling is equitably assessed 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

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.