



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

APPELLANT: Pablo Enriquez  
DOCKET NO.: 07-04226.001-R-1  
PARCEL NO.: 09-14-203-005

The parties of record before the Property Tax Appeal Board are Pablo Enriquez, the appellant(s), by attorney Sofia G. Slanis, of the Law Offices of Liston & Tsantilis, P.C. of Chicago; 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:** \$ 82,410  
**IMPR.:** \$ 52,437  
**TOTAL:** \$ 134,847

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story style frame dwelling originally built in 1953 with a one-story addition built in 1972. The subject contains 1,752 square feet of living area. Features of the home include 528 square foot garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment.

In support of this argument, the appellant submitted a grid analysis of three comparable properties located in close proximity to the subject. The comparables consist of frame one-story dwellings that were originally built in 1953 with various additions built 1964 to 1994. The comparables ranged in size from 1,536 to 1,958 square feet of living area. The comparables

have garages that contain from 391 to 480 square feet of building area. The appellant failed to provide detail information regarding many of the features of the comparables. The comparables have improvement assessments ranging from \$42,250 to \$52,250 or from \$26.69 to \$28.29 per square foot of living area.<sup>1</sup> The subject has an improvement assessment of \$55,220 or \$31.52 per square foot of living area. Based on this evidence, the appellant 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 total assessment of \$137,630 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the subject's neighborhood. The comparables consist of one-story style frame dwellings built from 1953 to 1956 with various additions built from 1972 to 2000. The comparables range in size from 1,752 to 1,850 square feet of living area. Features of the comparables include garages ranging from 440 to 576 square feet of building area. These properties have improvement assessments ranging from \$52,360 to \$56,730 or from \$29.89 to \$30.67 per square foot of living area. The Downers Grove Township Assessor's office, through Wendy Richrath and Joni Gaddis, testified that the subject receives a 10% land reduction in its assessed value because it is located on a busy street. Based on this evidence, the board of review requested confirmation of its 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 warranted. The appellant's 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 appellant has overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board notes the appellant's grid analysis lacks detailed information, however, the board of review provided a grid analysis of the appellant's comparables. The Board finds both parties' comparables were generally similar to the subject in most respects. The Board further finds the comparables had

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<sup>1</sup> The appellant's grid incorrectly states the per square foot improvement assessments.

improvement assessments ranging from \$26.69 to \$30.67. The subject's improvement assessment is \$31.52 which is above the comparables submitted by both parties. The Board recognizes the subject and comparables had original construction dates with additions being built at various later dates, however, the board of review's comparables two and three were superior to the subject, but had lower improvement assessment than the subject. These two comparables were newer than the subject and larger than the subject.

In conclusion, the Board finds the appellant established unequal treatment in the assessment process by clear and convincing evidence and the subject improvement assessment as established by the board of review is not correct.

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: November 25, 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.