



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

APPELLANT: Charles Ostrander
DOCKET NO.: 07-04401.001-R-1
PARCEL NO.: 02-22-101-010

The parties of record before the Property Tax Appeal Board are Charles Ostrander, 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: \$35,520
IMPR.: \$115,436
TOTAL: \$150,956

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level brick and frame dwelling built in 1971. The subject contains 2,211 square feet of living area with a full, finished lower level. Features include central air-conditioning, a fireplace, an in-ground pool and an attached two-car garage.

The appellant 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 the inequity argument, the appellant submitted various property characteristic sheets regarding three suggested comparable properties.¹ The comparables are split-level or two-story brick and frame dwellings that were built from 1973 to 1979. Each comparable is located on the same street as

¹ At hearing, it was agreed the Property Tax Appeal Board would consider and address the appellant's comparables using the grid sheet analysis prepared by the board of review. The appellant is not disputing the information contained on the grid analysis as being true and correct.

the subject. Each comparable has a partial or full basement with two having some finished basement area. Each comparable has a two-car garage; three have central air-conditioning and three have a fireplace. The comparables contain from 2,226 to 2,952 square feet of living area and have improvement assessments ranging from \$83,220 to \$123,540 or from \$37.39 to \$49.89 per square foot of living area. The subject property has an improvement assessment of \$125,040 or \$56.55 per square foot of living area.

The appellant also argued that the subject's assessment was incorrect based on a decrease in market values in 2007. In support of this argument the appellant submitted newspaper and magazine articles related to a decline in market values for homes in the Chicago 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 final assessment of \$160,560 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing four suggested comparable properties located in close proximity to the subject. The comparable properties consist of split-level brick or brick and frame dwellings that were built from 1970 to 1976. Each comparable has a partial basement with one having some finished basement area; each has central air-conditioning, a fireplace and a two or three-car garage. One comparable has an in-ground pool. The dwellings contain from 1,469 to 2,032 square feet of living area and have improvement assessments ranging from \$89,420 to \$113,060 or from \$54.34 to \$65.95 per square foot of living area. The board of review's grid analysis depicts the subject's in-ground pool causes an additional assessment of \$2.32 per square foot of living area for the subject and an additional assessment of \$5.75 per square foot of living area for comparable #3. John Dabrowski, the Bloomingdale Township Assessor, testified that the difference in the additional assessments for pools could be accounted for in pool amenities such as lights and diving boards. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During cross-examination, the Bloomingdale Township Assessor admitted that the appellant's comparable #1 was slightly superior to the subject in age and size and had a per square foot improvement assessment that was \$4.34 lower than the subject when the subject's in-ground pool was removed from the calculations.

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 met this burden.

Both parties presented assessment data on a total of eight equity comparables. The Board gave less weight to the appellant's comparables #2, #3 and #4 because they were dissimilar to the subject in design. In addition, the Board gave less weight to the board of review's comparables because they were dissimilar to the subject in size and/or additional amenities. The Board finds the appellant's comparable #1 was the most similar comparable to the subject in this record regarding location, design, size and most other features, even though the Bloomingdale Township Assessor admitted this comparable was slightly superior to the subject. The appellant's comparable #1 had an improvement assessment of \$148,660 or \$48.89 per square foot of living area. The subject's assessment is \$160,560 or \$56.55 per square foot of living area, or \$54.23 per square foot of living area when the pool is removed from the assessment calculation. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in this record and a reduction in the subject's assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

Ronald R. Guit

Chairman

Member

Mark Morris

Member

Member

William 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: September 24, 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.