



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

APPELLANT: Lawrence Devitt
DOCKET NO.: 07-04460.001-R-2
PARCEL NO.: 09-12-409-020

The parties of record before the Property Tax Appeal Board are Lawrence Devitt, the appellant, by attorney Joseph G. Kuser, of Storino Ramello & Durkin in Rosemont; the DuPage County Board of Review; and the Hinsdale Township High School District #86 intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago.

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: \$302,940
IMPR: \$603,940
TOTAL: \$906,880**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single-family dwelling of frame construction containing 5,458 square feet of living area. The dwelling is 11 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and an attached garage of 899 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement; no dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties described as part one-story and part two-story, with one comparable also having a part three-story area, masonry or frame and masonry dwellings that range in age from new to 34 years old. The comparable dwellings range in size from 5,019 to 6,974 square feet of living area. Features include partial basements, one of which is fully finished, central air conditioning, three to six fireplaces, and garages ranging in size from 667 to 753 square feet of building area. The comparables have improvement assessments ranging from

\$398,500 to \$722,580 or from \$70.64 to \$103.61 per square foot of living area. The appellant reported that for comparable #3 the assessor "granted a partial improvement assessment of 50% for tax year 2007" and thus for purposes of this analysis, the appellant doubled the improvement assessment of \$361,290 to \$722,580 for this property. The subject's improvement assessment is \$603,940 or \$110.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$500,877 or \$91.77 per square foot of living area to reflect the average improvement assessment per-square-foot of the three comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$906,880 was disclosed. In response to the appeal, the board of review noted that the subject is located in the most elite neighborhood in Hinsdale consisting of 94 parcels of mostly older mansion-type houses on larger lots with some newer homes having been built. Most of the streets are still paved with brick and lined with mature trees. As to the appellant's suggested comparables, only appellant's comparable #1 was located within the same neighborhood code assigned by the assessor as the subject. The board of review also noted that appellant's comparable #3, located in a different neighborhood than the subject, was under construction and had received a "50% partial building assessment."

In support of the subject's assessment, the board of review presented limited descriptions and assessment information on three comparable properties located in the subject's neighborhood code and consisting of part one-story and part two-story masonry or frame and masonry dwellings that range in age from 11 to 15 years old. The dwellings range in size from 5,085 to 5,833 square feet of living area. Features include full or partial unfinished basements and garages ranging in size from 780 to 1,016 square feet of building area. From the underlying data sheets, the comparables also have from two to four fireplaces and two comparables have central air conditioning. These properties have improvement assessments ranging from \$636,290 to \$696,600 or from \$114.75 to \$125.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The intervenor simultaneously adopted the evidence submitted in this matter by the DuPage County Board of Review and also filed a brief with its own four comparable properties. In response to the appellant's evidence, the intervenor contends that the appellant's comparables are not similar to the subject. Appellant's comparable #1 was 20 years older and smaller than the subject dwelling in living area, basement size and garage size. Appellant's comparable #2 was 23 years old, had a smaller parcel size, and only a partial basement and a smaller garage than the subject. Appellant's comparable #3 also had a smaller parcel, basement and garage than the subject. Intervenor concludes that appellant's reduction request is based on the average per-square-

foot assessment of the three comparables, but comparable #2 "is significantly under-assessed"; accepting the average figure, intervenor contends that the Board would have to find that comparables #1 and #3 were over-assessed. Instead, intervenor contends that comparables #1 and #3 support the subject's current assessment.

In further support of the subject's assessment, the intervenor presented a grid analysis of four comparable improved parcels that ranged in size from 12,000 to 27,705 square feet of land area. The parcels were improved with part two-story dwellings with additional part one-story, part five-story or part three-story areas. The dwellings were of frame or masonry exterior construction and ranged in age from 2 to 65 years old. The dwellings range in size from 3,618 to 6,535 square feet of living area. Features include full or partial basements, each of which is either 50% or 100% finished, central air conditioning, two to four fireplaces, and garages ranging in size from 462 to 1,018 square feet of building area. These properties have improvement assessments ranging from \$412,740 to \$940,830 or from \$105.45 to \$143.97 per square foot of living area. Based on this evidence, the intervenor 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). 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 not met this burden.

The parties submitted ten equity comparables for the Board's consideration. Due to differences in dwelling size and/or age, the Board has given less weight to the appellant's comparables and intervenor's comparables #2, #3 and #4. The Board finds the most similar comparables to the subject were the board of review's comparables and intervenor's comparable #1 in terms of location, size, style, features 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 \$114.75 to \$143.97 per square foot of living area. The subject's improvement assessment of \$110.65 per square foot of living area is below the range established by the most similar comparables on this record and appears to be justified in that the comparables have mostly superior exterior masonry construction. 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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: May 21, 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.