



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

APPELLANT: Margaret McNamara
DOCKET NO.: 07-04461.001-R-1
PARCEL NO.: 09-10-119-014

The parties of record before the Property Tax Appeal Board are Margaret McNamara, the appellant, by attorney Joseph G. Kuser, of Storino Ramello & Durkin in Rosemont, 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: \$53,740
IMPR: \$192,740
TOTAL: \$246,480

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story dwelling of brick construction containing 2,688 square feet of living area. The dwelling is 3 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached garage of 483 square feet of building area. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process concerning the improvement; no dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties located within two blocks of the subject and described as one, two-story and two, part two-story and part one-story frame dwellings that range in age from 1 to 2 years old. The comparable dwellings range in size from 2,886 to 3,076 square feet of living area. Features include full or partial basements, one of which includes 75% finished area, central air conditioning, one or three fireplaces, and an attached garage ranging in size from 440 to 528 square feet of building area. The comparables have improvement assessments ranging from \$172,090 to \$208,850 or from \$58.18 to \$67.90 per square foot of living area. The subject's improvement

assessment is \$192,740 or \$71.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$171,871 or \$63.94 per square foot of living area which reflects the average per-square-foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$246,480 was disclosed. The board of review presented limited descriptions and assessment information on four comparable properties consisting of one, two-story and three, part two-story and part one-story frame or masonry dwellings that range in age from 1 to 3 years old. The dwellings range in size from 2,850 to 3,482 square feet of living area. Features include full or partial basements, two of which have finished area, and garages ranging in size from 441 to 660 square feet of building area. These properties have improvement assessments ranging from \$202,790 to \$237,690 or from \$68.26 to \$76.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant notes that of the four comparables presented by the board of review, only one comparable had a per-square-foot improvement assessment higher than the subject dwelling. As such, the appellant contends that the board of review has failed to present sufficient evidence to support the subject's assessment. Moreover, the appellant contends that board of review comparable #1 is not a suitable comparable to the subject property as it has a higher construction grade than the subject and has a slightly larger, but fully finished, basement which makes it superior to the subject dwelling's smaller unfinished basement.

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 seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparable #4 due to its substantially larger size than the subject dwelling. The Board finds the remaining six comparables submitted by both parties were most similar to the subject in 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 \$58.18 to \$76.01 per square foot of living area. The subject's improvement assessment of \$71.70 per square foot of living area is within the range established by the most similar comparables and appears justified given the subject's superior brick construction as compared to appellant's comparables #1 and #3 and board of review comparable #2 which compare most favorably in design, size, age and full unfinished basement feature to the subject dwelling. 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

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: April 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.