



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

APPELLANT: Andrew Rench  
DOCKET NO.: 07-04495.001-R-1  
PARCEL NO.: 05-14-301-055

The parties of record before the Property Tax Appeal Board are Andrew Rench, the appellant, 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:     \$66,670  
IMPR:     \$81,540  
TOTAL:    \$148,210**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 1,664 square feet of living area. The dwelling is 68 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a two-car garage of 324 square feet of building area. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. The appellant also reported the subject property was purchased in March 2004 for \$405,000 or \$243.39 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information in a grid analysis on three comparable properties located "across the street" and described as two-story frame dwellings that range in age from 42 to 81 years old. The comparable dwellings range in size from 1,432 to 2,292 square feet of living area. Features include full or partial basements, central air conditioning, a fireplace, and a garage ranging in size from 396 to 440 square feet of building area. The comparables have improvement assessments ranging from \$70,250 to

\$97,450 or from \$42.52 to \$50.01 per square foot of living area. The subject's improvement assessment is \$81,540 to \$49.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$72,300 or \$43.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$148,210 was disclosed.

In response to the appellant's evidence, the board of review noted that appellant's comparable #1 was a one and one-half-story design as compared to the subject's two-story design and appellant's comparable #2 was larger than the subject dwelling while comparable #3 had a higher per-square-foot improvement assessment than the subject.

In support of the subject's assessment, the board of review presented a grid analysis with descriptions and assessment information on three comparable properties, the first of which was appellant's comparable #3. The comparables consist of two-story frame or masonry dwellings that range in age from 70 to 80 years old. The dwellings range in size from 1,432 to 1,862 square feet of living area. Features include full basements, two of which are finished, central air conditioning, one or two fireplaces, and a garage ranging in size from 396 to 594 square feet of building area. These properties have improvement assessments ranging from \$71,610 to \$98,660 or from \$50.01 to \$52.99 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 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 a total of five comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 and board of review comparable B due to differences in dwelling size and/or age from the subject dwelling. The Board has also given less weight to board of review comparable C due to its all brick exterior construction. The Board finds the remaining two

comparables submitted by the parties were most similar to the subject in location, size, style, exterior construction, 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 of \$43.85 and \$50.01 per square foot of living area, respectively. The subject's improvement assessment of \$49.00 per square foot of living area is within the range established by the most similar comparables. 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.