



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

APPELLANT: Keith Dubose
DOCKET NO.: 08-02261.001-R-1
PARCEL NO.: 03-36-108-016

The parties of record before the Property Tax Appeal Board are Keith Dubose, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., Chicago; 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: \$56,230
IMPR: \$75,960
TOTAL: \$132,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with 1,738 square feet of living area. The dwelling has a frame and brick exterior and was constructed in 1950. Features of the property include a basement and a detached garage with 576 square feet of building area. The property is located in Elmhurst, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis the appeal. In support of this argument the appellant submitted information on three comparable properties. Based on the copies of the Addison Township property detail sheets submitted by the appellant, the comparables included two, 1½-story dwellings and a ranch style dwelling. The dwellings ranged in size from 1,008 to 2,620 square feet of living area and are of frame or brick construction. The dwellings were constructed in 1949 and 1956. Two comparables have a basement, two comparables have central air conditioning, each has a detached garage ranging in size from 440 to 588 square feet of building area and one comparable also has a carport with 245 square feet. These properties had improvement assessments ranging from \$33,500 to \$83,780 or from \$31.98 to \$33.62 per square foot of living area. Based on this evidence the appellant

requested the subject's improvement assessment be reduced to \$57,354 or \$33.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$132,190 was disclosed. The subject has an improvement assessment of \$75,960 or \$43.71 per square foot of living area.

In support of the assessment the board of review submitted Exhibit #1, an Assessment Data Sheet which included the appellant's comparables and comparables identified by the assessor's office. The assessor's office provided three comparables improved with two-story dwellings of frame or brick and frame construction that range in size from 1,560 to 2,160 square feet of living area. These dwellings were constructed from 1952 to 1971. Two comparables have basements, two comparables have central air conditioning and each comparable has either an attached or detached garage ranging in size from 360 to 528 square feet of building area. These properties have improvement assessments that range from \$63,710 to \$95,470 or from \$40.84 to \$44.20 per square foot of living area. Based on these comparables, 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The Board finds the three comparables provided by the board of review were more similar to the subject in style and size than were the comparables provided by the appellant. As a result of these similarities the Board gives the comparables provided by the board of review the most weight. These comparables have improvement assessments that ranged from \$63,710 to \$95,470 or from \$40.84 to \$44.20 per square foot of living area. The subject has an improvement assessment of \$75,960 or \$43.71 per square foot of living area, which is within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed and no 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Loras

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 20, 2011

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.