



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

APPELLANT: George Mavropoulos  
DOCKET NO.: 08-03549.001-R-1  
PARCEL NO.: 02-15-313-037

The parties of record before the Property Tax Appeal Board are George Mavropoulos, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$45,300**  
**IMPR: \$145,450**  
**TOTAL: \$190,750**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of brick and frame construction that contains 2,885 square feet of living area. Features of the home include central air conditioning, a fireplace, a partial unfinished basement and a three-car attached garage. The dwelling was constructed in 1989. The subject property is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented information on three equity comparables. The comparables were described as two-story dwellings of mixed exterior construction that ranged in size from 3,255 to 3,945 square feet of living area. Each of the comparable dwellings was constructed in 1989. Two comparables have unfinished basements. Each comparable has central air conditioning, one fireplace and a two-car attached garage. In his analysis the appellant provided only the total assessments for the comparables; however, the board of review provided the land and improvement assessments for each of the appellant's comparables. The appellant's comparables had improvement assessments that ranged from \$154,750 to \$161,050 or from \$40.82

to \$47.54 per square foot of above grade living area. The subject property has an improvement assessment of \$145,450 or \$50.42 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$116,375 or \$40.34 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 \$190,750 was disclosed. In support of the subject's assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 which included a letter from the Bloomingdale Township Assessor and an analysis of the appellant's comparables and five comparables selected by the township assessor.

The assessor's comparables were improved with two-story single family dwellings of brick and frame construction that range in size from 2,702 to 3,009 square feet of living area. The dwellings were constructed in 1989 and 1990. Each comparable has a full or partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage. These properties had improvement assessments ranging from \$136,930 to \$155,780 or from \$50.63 to \$51.77 per square foot of living area. The subject's improvement assessment is \$50.42 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

After reviewing the record or 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 improvement 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 those comparables most similar to the subject dwelling were submitted by the board of review. The comparables identified by the township assessor and submitted by the board of review were more similar to the subject dwelling in size than were the appellant's comparables, which were from 370 to 1,060 square feet of living area larger than the subject dwelling. The board of review comparables were also similar to the subject in age, construction and features, with the exception each had a two-car attached garage while the subject has a three-car attached garage. The comparables submitted by the board of review had improvement assessments ranging from \$136,930 to \$155,780 or from \$50.63 to \$51.77 per square foot of living area.

The subject has an improvement assessment of \$145,450 or \$50.42 per square foot of living area, which is below the range established by the best comparables in the record on a square foot basis. Based on this record the Board finds a reduction in the subject's improvement assessment is not justified.

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

*J. R.*

Acting 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: December 23, 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.