FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gary & Judith Balestri
DOCKET NO.: 08-03575.001-R-1
PARCEL NO.: 09-18-309-024

The parties of record before the Property Tax Appeal Board are Gary & Judith Balestri, the appellants, 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:	$69,740
IMPR.:	$110,410
TOTAL:	$180,150

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an irregularly shaped lot that is improved with a part two-story and part one-story single family dwelling of frame construction that contains 2,633 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 441 square feet. The dwelling was constructed in 1988. The property is located in the Plymouth Place subdivision, Downers Grove, Downers Grove Township, DuPage County.

The appellant, Judith Balestri, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellants submitted information on four comparables that were described as being located three to six houses east of the subject property with frontage on 63rd Street. The appellants indicated on the appeal form the comparables ranged in size from 21,222 to 25,800 square feet of land area and had land assessments ranging from $63,370 to $67,760. The subject property is described as having a flagged shaped parcel with 15,497 square feet of land area that backs up to 63rd Street. The subject has a assessment of $69,740.

In the written submission the appellants asserted that Property Tax Appeal Board reduced the subject's 1994 land assessment by decision issued in Docket No. 94-3845-R-1 to be in line with these same comparables. The appellants also noted that two other properties located in the Plymouth Place subdivision with 17,455 and 20,813 square feet of land area that also back up to 63rd Street have land assessments of $73,720 and $78,150, respectively.

At the hearing Ms. Balestri reiterated the subject is a flagged shaped lot with approximately 20 feet of frontage on the Plymouth Court cul-de-sac. She explained that the subject backs up to 63rd Street, one of the busiest streets in the county, with approximately 100 feet along 63rd Street. She further testified that approximately 40 feet of the subject lot, towards the rear of the property as depicted on the plat of survey submitted by the appellants, has a detention easement and can be unusable at times when there is a lot of rain.

Based on this evidence, and giving most emphasis to their comparables #3 and #4, the appellants requested the subject's land assessment be reduced to $62,000.

Under cross-examination it was pointed out that the site sketch submitted by the appellants had errors with respect to noting the location of the appellants' comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $180,150 was disclosed. The subject has a land assessment of $69,740 and an improvement assessment of $110,410.

At the hearing the board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. Ms. Gaddis prepared a grid analysis of the appellants' comparables and eight comparables selected by the assessor. She testified land in the township is assessed on a front foot basis. Ms. Gaddis testified the appellants' comparables had a different neighborhood code than the subject property. She explained the appellants' comparables were being assessed at $587 per front foot because they are located all front 63rd Street, a very busy street, which impacts the land value.

Ms. Gaddis testified the subject and all the comparables provided by the assessor are in the "DHP" neighborhood on a cul-de-sac. These properties back up to 63rd Street. This neighborhood has a land assessment of $849 per front foot. The subject actually has an adjusted front foot assessment of $586 due to the fact there is a detention area reduction as well as a busy street adjustment of 10% because the subject backs up to 63rd Street. She further explained that assessor's comparables 5, 7 and 8 have adjustments to the land for detention area and because they may back up to 63rd Street. The comparables provided by the assessor had assessments ranging from $713 to $849 per front foot.

Ms. Gaddis further testified that for assessment purposes they considered the rectangular portion of the subject lot to be 100 feet by 145 feet and assigned a flat rate to the "pole" portion of the subject, which is the drive to get back to the subject property. She further explained that a portion of the subject is considered useable land, a portion is considered unusable and is given a 50% reduction due to the retention/detention area of the subject. She also testified that the copy of the subject's property record card submitted to the Property Tax Appeal Board shows a 10% reduction for economic obsolescence due to the location along 63rd Street and the card notes a further allowance for the obsolescence caused by the retention/detention area.

The board of review also submitted copies of the property record cards for the properties used as comparables by the parties, a map depicting the location of the comparables used by the parties and an aerial photograph of the area depicting the neighborhood.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 land assessment.

The appellants contend assessment inequity with respect to the subject's land assessment. 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 considering the evidence and testimony the Board finds the appellants did not demonstrate unequal treatment by clear and convincing evidence.

The Board finds the board of review presented testimony by the chief deputy assessor that land in the township is assessed on a front foot basis. She testified that land in the subject's neighborhood code, located along the cul-de-sac, is assessed at $849 per front foot. Ms. Gaddis also testified the subject property was given a downward adjustment to the land assessment due to the retention/detention area and due to the fact it backs up to 63rd street. The subject has a resulting land assessment of $586 per front foot, which is below that of the similarly located parcels with the same neighborhood code located along the cul-de-sac with land assessments ranging from $713 to $849 per front foot. The Board finds the testimony provided by Ms. Gaddis demonstrates the subject property is being assessed in a uniform manner.

The evidence further disclosed the appellants' comparables were assigned a different neighborhood code than the subject and were

assessed at $587 per front foot because they all front 63rd Street, a very busy street, which impacts the land value. Even though these comparables have an inferior location as juxtaposed to the subject, the subject's front foot value of $586 is less than the appellants' comparables.

In conclusion the Board finds a reduction in the subject's land 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.

Chairman

Member

Member

Member

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

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.