



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

APPELLANT: Paul Rieger  
DOCKET NO.: 08-03786.001-R-1  
PARCEL NO.: 05-14-111-005

The parties of record before the Property Tax Appeal Board are Paul Rieger, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, 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:** \$69,870  
**IMPR:** \$179,680  
**TOTAL:** \$249,550

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling with 2,566 square feet of living area. The dwelling was constructed in 1911. Features of the property include a full basement that is partially finished, three fireplaces, central air conditioning and a two-car detached garage with 400 square feet of building area. The property is located in Glen Ellyn, Milton 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 submitted descriptions and assessment information on four comparables. The comparables were described as being improved with three 2-story dwellings and one 2.5-story dwelling that ranged in size from 1,881 to 2,970 square feet of living area. The comparables ranged in age from 1 to 106 years old. Each comparable had a full or partial basement with one being partially finished, two comparables had central air conditioning, two comparables had one or two fireplaces and three had garages ranging in size from 280 to 528 square feet of building area. These comparables had improvement assessments ranging from \$42.71 to \$67.60 per square foot of living area.

The appellant indicated the average improvement assessment for the comparables was \$53.13 per square foot of living area. The appellant requested the average improvement assessment per square foot of living area be applied to the subject dwelling resulting in a revised improvement assessment of \$136,332.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$249,550 was disclosed. The subject has an improvement assessment of \$179,680 or \$70.02 per square foot of living area.

In support of the assessment the board of review submitted an assessment analysis of the appellant's comparables prepared by the assessor's office and four comparables selected by the assessor's office. In rebuttal the deputy assessor indicated appellant's comparables 1 through 3 were inferior to the subject in condition, style, size or features. She noted the top floor of comparable #1 was unfinished and it did not have a detached garage, air conditioning or a recreation room in the basement. Comparable #2 was described as being in below average condition. Additionally this property had no air conditioning and no recreation room in the basement. Comparable #3 was described as being smaller than the subject, has no fireplaces and a partial unfinished basement. Comparable #4 was described as being new construction located in a tear down neighborhood.

The assessor's comparables were composed of two-story frame dwellings that range in size from 2,380 to 2,834 square feet of living area. The dwellings were constructed from 1901 to 1926. Each comparable had a full or partial basement with three being partially finished with recreation rooms. Each comparable also had one fireplace, central air conditioning and a two-car garage. These properties had improvement assessments ranging from \$184,010 to \$218,340 or from \$71.95 to \$78.39 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 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 with respect to the subject's improvement 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 an analysis of the assessment data the Board finds a reduction is not warranted.

The Board finds the parties submitted information on eight comparables to support their respective positions. The Board

finds the best comparables in the record are those submitted by the board of review. These comparables are most similar to the subject in age, size, construction and features; therefore, the Board gives these comparables most weight. The board of review comparables had improvement assessments ranging from \$184,010 to \$218,340 or from \$71.95 to \$78.39 per square foot of living area. The subject has an improvement assessment of \$179,680 or \$70.02 per square foot of living area, which is below the range established by the best comparables in the record. The Board finds this evidence demonstrates the subject is being equitably assessed.

Based on this record the Board finds the appellant did not demonstrate assessment inequity with clear and convincing evidence and an assessment reduction 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.