



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

APPELLANT: Salvatore Faraone
DOCKET NO.: 08-03830.001-R-1
PARCEL NO.: 03-24-301-122

The parties of record before the Property Tax Appeal Board are Salvatore Faraone, the appellant, by attorney Melissa K. Whitley of Marino & Assoc., PC, Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$54,800
IMPR: \$104,250
TOTAL: \$159,050

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame and brick construction that contains 2,520 square feet of living area. Features of the home include a basement, central air conditioning, one fireplace, a 340 square foot open porch and a three-car attached garage with 748 square feet of building area. The dwelling was approximately 5 years old being built in 2003. The subject property has a 11,050 square foot parcel and is located in Bensenville, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented descriptions, copies of photographs and assessment information on four comparables. The comparables were improved with two-story single family dwellings of frame and brick construction that ranged in size from 2,322 to 2,929 square feet of living area. The comparables ranged in age from 5 to 7 years old and were located in the subject's neighborhood. Each comparable had a basement, central air conditioning, one fireplace and an attached garage that ranged in size from 420 to 802 square feet of building area.

The comparables had improvement assessments that ranged from \$94,130 to \$119,590 or from \$40.54 to \$41.36 per square foot of living area. The appellant's counsel stated these comparables had an average improvement assessment of \$40.87 per square foot of living area while the subject had an improvement assessment of \$42.08 per square foot of living area. She requested the subject's improvement assessment be reduced to \$40.87 per square foot of living area or \$102,992 resulting in a total assessment of \$157,792.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$160,850 was disclosed. In support of the assessment the board of review presented descriptions and assessment information on three comparables selected by Dawn Aderholt of the Addison Township Assessor's Office. Ms. Aderholt was called as a witness on behalf of the board of review.

The comparables were located in the subject's neighborhood and were composed of two-story dwellings of brick or brick and frame construction that ranged in size from 2,322 to 2,863 square feet of living area. The dwellings were constructed from 1999 and 2003. Each comparable had an unfinished basement and central air conditioning. Two comparables had a fireplace, two comparables had open porches of 51 and 115 square feet and each comparable had an attached garage ranging in size from 440 to 724 square feet of building area. These properties had improvement assessments ranging from \$94,750 to \$119,610 or from \$40.81 to \$41.78 per square foot of building area. The witness was of the opinion the subject's improvement of \$42.08 per square foot of living area was supported by these comparables considering its porch area and large garage.

After hearing the testimony and considering the evidence the 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 supports a reduction in the subject's assessment.

The appellant contends unequal treatment with respect to the 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 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 warranted.

The Board finds the parties submitted descriptions and assessment information on seven comparables in support of their respective positions. The comparables were relatively similar to the subject in location, age, style and features. These comparables had improvement assessments ranging from \$40.54 to \$41.78 per square foot of living area, each of which is below the subject's

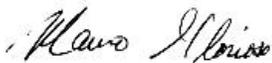
improvement assessment of \$42.08 per square foot of living area. The comparables most similar to the subject in size include appellant's comparables #1 and #4 and board of review comparables #2 and #3. These comparables had improvement assessments ranging from \$40.54 to \$41.37 per square foot of living area. Of these four comparables the two most similar to the subject in age were appellant's comparable #4 and board of review comparable #2 with improvement assessments of \$41.36 and \$41.37 per square foot of living area, respectively. Based on this data the Board finds a reduction in the subject's improvement assessment is 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: November 18, 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.