



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

APPELLANT: James & Gina Little  
DOCKET NO.: 08-03837.001-R-1  
PARCEL NO.: 03-25-310-002

The parties of record before the Property Tax Appeal Board are James and Gina Little, the appellant, by attorney Lisa A. Marino 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 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.:** \$40,340  
**TOTAL:** \$96,570

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 1½-story single family dwelling of frame construction that contains 1,200 square feet of living area. The dwelling was built in 1956 with features that include a full basement that is partially finished and central air conditioning. The subject also has a detached garage with 484 square feet. The property is located in Elmhurst, Addison Township, DuPage County.

The appellants contend unequal treatment in the assessment of the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties described as 1½-story dwellings that range in size from 1,188 to 1,243 square feet of living area. The comparable dwellings range in age from 59 to 70 years old. Two comparables have unfinished basements, one comparable has a fireplace and each has a garage ranging in size from 286 to 440 square feet of building area.<sup>1</sup> The comparables have improvement

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<sup>1</sup> The board of review submitted a copy of the property record card for appellant's comparable #1 disclosing the garage had 286 square feet.

assessments ranging from \$35,040 to \$38,510 or from \$28.63 to \$30.98 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$36,168 or \$30.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$96,570 was disclosed. The subject has an improvement assessment of \$40,340 or \$33.62 per square foot of living area. In support of the assessment the board of review submitted descriptions and assessment information on three comparables selected by the township assessor. The board also provided an analysis of the appellant's comparables. The comparables submitted by the board of review were improved with 1½-story dwellings that range in size from 1,125 to 1,260 square feet of living area. The dwellings were built in 1947 and 1953. Each of the comparables has a basement with two being partially finished. Two comparables have central air conditioning and each has a detached garage that range in size from 440 to 484 square feet. These properties have improvement assessments ranging from \$39,390 to \$40,310 or from \$31.99 to \$35.37 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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant have not met this burden.

The Board finds the comparables submitted by the board of review were most similar to the subject in size, age and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$31.99 to \$35.37 per square foot of living area. The subject's improvement assessment of \$33.62 per square foot of living area is within the range established by the most similar comparables. The Board gave less weight to the appellants' comparables due to the fact that none of the comparables had central air conditioning, each had a smaller garage than the subject, one had no basement and two had unfinished basements, making them inferior to the subject property. After considering the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 22, 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.