



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

APPELLANT: Ken & Julie Cramer
DOCKET NO.: 08-04018.001-R-1
PARCEL NO.: 09-03-212-021

The parties of record before the Property Tax Appeal Board are Ken and Julie Cramer, the appellants; 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: \$66,470
IMPR: \$73,350
TOTAL: \$139,820

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of frame construction that contains 2,104 square feet of living area. The dwelling is approximately 30 years old with features that include central air conditioning, one fireplace, a partial basement and a two-car garage with 420 square feet of building area. The subject has an 81,080 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend the assessment of the subject property is inequitable. In support of this argument the appellants submitted photographs, descriptions and assessment information on ten comparables to challenge the improvement assessment. The comparables were located in the same subdivision as the subject property. The comparables were composed of part two-story and part one-story single family dwellings of frame construction that each had 2,329 square feet of living area. Each comparable had a partial basement, central air conditioning and an attached garage with 483 square feet. Seven of the comparables also had a fireplace. The data provided by the appellants indicated the comparables had improvement assessments ranging from \$80,260 to \$81,200 of from \$34.46 to \$34.86 per square foot of living area.

The subject property has an improvement assessment of \$81,080 or \$38.54 per square foot of living area.

The appellants explained in their written submission that the subject property is located in a subdivision consisting of cookie-cutter type homes. They explained the subject dwelling was downsized from 2,329 square feet to 2,104 square feet in order for the developer to use the subject lot, which is oddly shaped and has a severe slope. They also indicated that lot limitations also required the subject's garage be flush with the house rather than projected in front. Photographs of the subject and the comparables depict similar type homes. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$72,500 or \$34.46 per square foot of living area.

The appellants also listed land assessments for fifteen comparables that ranged from \$58,710 to \$66,470. The subject had a land assessment of \$69,000. The appellants requested the subject's land assessment be reduced to \$62,480. The appellants contend the subject lot is situated behind another property that abuts the street, which deprives the subject of having the standard set-back or parkway as other properties. They also stated the subject parcel is oddly shaped as a triangle and steeply sloped while the comparables are fairly rectangular and level. They further stated the subject is located adjacent to the only outflow of a retention basin resulting in erosion and loss of use.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellants contend 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 warranted.

The appellants in this appeal submitted assessment information on ten improved assessment comparables to demonstrate the subject dwelling was inequitably assessed. These comparables had improvement assessments that ranged from \$34.46 to \$34.86 per square foot of living area. The subject has an improvement assessment of \$38.54 per square foot, which is above the range

established by the comparables. The appellants also provided assessment information on 15 land comparables that had land assessments ranging from \$58,710 to \$66,470. The subject has a land assessment of \$69,000, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: January 20, 2012

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.