



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

APPELLANT: Harvey Ahitow
DOCKET NO.: 08-04940.001-R-1
PARCEL NO.: 09-01-413-009

The parties of record before the Property Tax Appeal Board are Harvey Ahitow, the appellant, by attorney Mitchell L. Klein of Schiller Klein, 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: \$100,880
IMPR: \$125,120
TOTAL: \$226,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling that is 39 years old. The dwelling has 2,275 square feet of living area with a 462 square foot garage. The subject property is located in Downers Grove Township, DuPage County, Illinois. The appellant did not provide any other descriptive information for the subject property.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was not equitably assessed. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted a limited equity analysis of three suggested comparables. The comparables are located in the same assessment neighborhood code as the subject property; however, their proximity in relation to the subject was not disclosed. The comparables consist of two-story frame and brick dwellings that are from 37 to 46 years old. The dwellings range in size from 2,614 to 3,128 square feet of living area and have garages that range in size from 484 to 529 square feet of building area. The comparables have full or partial basements.

The appellant did not provide any other descriptive information for the suggested comparable properties. The comparables have improvement assessments ranging from \$123,850 to \$194,430 or from \$39.59 to \$63.35 per square foot of living area. The subject property has an improvement assessment of \$172,040 or \$75.62 per square foot of living area as depicted by the final decision issued by the DuPage County Board of Review.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill. Adm. Code §1910.40(a)). Therefore, the DuPage County Board of review was found to be in default.

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 property's assessment is warranted.

The appellant argued the subject's improvements were not uniformly assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has overcome this burden.

The appellant submitted a limited assessment analysis of three suggested assessment comparables. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill. Adm. Code §1910.40(a)). The limited information submitted by the appellant indicates the three suggested comparables have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$123,850 to \$194,430 or from \$39.59 to \$63.35 per square foot of living area. The subject property has an improvement assessment of \$172,040 or \$75.62 per square foot of living area, which falls above the range established by the only comparables contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's improvement 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.