



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

APPELLANT: Charles Porcelli
DOCKET NO.: 09-03631.001-R-2
PARCEL NO.: 06-36-400-016

The parties of record before the Property Tax Appeal Board are Charles Porcelli, the appellant, by attorney LeRoy R. Hansen in Willowbrook; the DuPage County Board of Review; and the Hinsdale THSD 86, intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, in Chicago.

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: \$227,570
IMPR: \$559,000
TOTAL: \$786,570**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a dwelling containing living area on three floors. The construction is brick and frame. The dwelling contains 7,550 square feet of living area and is 2 years old having been built in 2007. Features of the home include a full finished basement¹, central air conditioning, 4 fireplaces² and a garage containing approximately 1,100 square feet. The dwelling is located in Oak Brook, York Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a grid analysis with information on nine comparable properties. The dwellings are described as 1 and 2-story frame and/or masonry dwellings ranging in age from 3 to 9 years, having been built between 2000 and 2006. The dwellings range in size from 4,258 to 11,349 square feet of living area. Features include full basements, five with finished area, central air conditioning, 1 to 7 fireplaces and garages containing between 610 and 1,699 square feet. The comparables have improvement assessments ranging from \$243,600 to \$879,550 or from \$57.21 to \$78.91 per square foot of living area.

¹ Both the board of review in the property record card and the appellant in Section III of the Appeal Form claim the subject's basement is finished. The appellant shows the basement as unfinished in the grid analysis.

² The board of review claims the dwelling contains 5 fireplaces. The appellant claims the dwelling contains 4 fireplaces.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$559,000 or \$74.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$888,900 was disclosed. The subject's improvement assessment is \$661,330 or \$87.59 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties located on the same street as the subject. The dwellings are 5 or 17 years old having been built in 1992 or 2004. They consist of 2-story masonry or frame and masonry dwellings that range in size from 3,838 to 7,339 square feet of living area. Features include unfinished basements, central air conditioning, fireplaces and garages containing between 1,020 and 2,074 square feet. These properties have improvement assessments ranging from \$335,910 to \$406,130 or from \$55.34 to \$87.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In its brief the intervenor adopted the evidence submitted by the board of review and did not submit any other evidence.

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 Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends 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 has met this burden.

Appellant's comparables #2, #3, #5, #6, #7 and #8 and the board of review's comparables #1 and #2 differed significantly from the subject in size and therefore received less weight in the Board's analysis. The Board finds appellant's comparables #1, #4 and #9 and the board of review's comparable #3 were most similar to the subject in age, size, style, exterior construction and features. These four comparable properties had improvement assessments ranging from \$406,130 to \$543,920 or from \$55.34 to \$78.91 per square foot of living area. The subject's improvement assessment of \$661,330 or \$87.59 per square foot of living area is higher than the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request 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

J. R.

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: June 22, 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.