



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

APPELLANT: Christopher M. Calabria
DOCKET NO.: 09-04403.001-R-1
PARCEL NO.: 10-05-206-020

The parties of record before the Property Tax Appeal Board are Christopher M. Calabria, the appellant, by attorneys Donald T. Rubin and John Norris of Rubin & Norris, LLC, Chicago, Illinois; 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: \$97,340
IMPR: \$180,160
TOTAL: \$277,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story single family dwelling of brick exterior construction that contains 3,482 square feet of living area. The dwelling was constructed in 2002 and is approximately 7 years old. Features of the property include a full unfinished basement, central air conditioning, a fireplace, a central vacuum system, an in-ground swimming pool with a "catwalk" and an attached garage with 1,052 square feet of building area. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel, John Norris, contesting the 2009 assessment based on assessment inequity with respect to the improvement assessment. In support of this argument the appellant provided descriptions, copies of photographs and assessment information on three comparables located within the subject's neighborhood. The comparables are improved with part one-story and part two-story single family dwellings that ranged in size from 3,270 to 3,541 square feet of living area. The dwellings were of brick or brick and frame exterior construction and were built from 1991 to 2003. Each comparable has a full basement, one fireplace and an

attached garage ranging in size from 501 to 900 square feet of building area. Two comparables had central air conditioning while one comparable was described as not having central air conditioning. These properties had improvement assessments ranging from \$153,830 to \$158,320 or from \$43.44 to \$48.42 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be reduced to \$160,725 or \$46.16 per square foot of living area.

During the hearing the appellant's counsel argued that the fact the subject has a swimming pool is not desirable and may be a detriment to sell the property.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$277,500 was disclosed. The subject has an improvement assessment of \$180,160 or \$51.74 per square foot of living area. In support of the assessment the board of review submitted evidence prepared by the Downers Grove Township Assessor's Office. The evidence included a grid analysis of the appellant's comparables and an analysis of three comparables identified by the assessor's office. The board of review also noted the subject property was the subject matter of an appeal the previous tax year under Docket No. 08-05050.001-R-1.¹

The three comparables provided by the assessor were composed of part one-story and part two-story dwellings that ranged in size from 2,667 to 2,931 square feet of living area. The comparables were located in the subject's neighborhood. The dwellings were of brick or frame and brick exterior construction and were constructed from 1999 to 2002. Each comparable has a full or partial unfinished basement and an attached garage that ranged in size from 594 to 1,075 square feet. These properties had improvement assessments that ranged from \$134,900 to \$138,280 or from \$46.98 to \$50.58 per square foot of living area.

In the written submission and at the hearing the township assessor explained the subject has a central vacuum system and an in-ground swimming pool with a surrounding concrete "catwalk" unlike the comparables. These additional features had a combined assessment of \$11,700. Deducting the assessment for these additional features from the improvement assessment of \$180,160 results in a revised improvement assessment of \$168,460 or \$48.38 per square foot of living area, which is within the range established by the comparables submitted by the parties. The township assessor also testified that properties with swimming pools have values marginally higher. Based on this record, the board of review requested confirmation of the subject's assessment.

¹ The Property Tax Appeal Board takes notice that in the 2008 appeal it issued a decision on August 19, 2011, confirming the assessment of the subject property totaling \$277,500 based on the same comparables as submitted by the parties in this 2009 appeal. 86 Ill.Admin.Code §1910.90(i).

After hearing the testimony and considering the evidence the Property Tax Appeal 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 does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. When assessment inequity or a lack of uniformity is the basis of the appeal, the appellant bears 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 not warranted on this basis.

The record contains six comparables submitted by the parties that were relatively similar to the subject in location, style and size. The Board finds appellant's comparable #3 was eleven years older than the subject, which would appear to require an upward adjustment to its assessment due to age. Additionally, the subject property has an attached garage that was larger than five of the six comparables, appellant's comparable #3 had no central air conditioning and board of review comparable #3 had a partial basement, which would appear to make the subject superior to these comparables for these factors. Furthermore, the subject has a central vacuum system and an in-ground swimming pool with a surrounding concrete "catwalk" unlike the comparables, which would appear to make the subject superior to the comparables on this basis. The comparables submitted by the parties had improvement assessments ranging from \$134,900 to \$158,320 or from \$43.44 to \$50.58 per square foot of living area. The subject has an improvement assessment of \$180,160 or \$51.74 per square foot of living area, which is above the range established by the comparables but is justified based on the factors previously mentioned making the subject a superior property. As noted by the township assessor, if the assessments attributed to the subject's central vacuum system and in-ground swimming pool with surrounding concrete "catwalk" of \$11,700 are deducted, the subject would have an improvement assessment of \$168,460 or \$48.38 per square foot of living area, which is within the range established by the comparables submitted by the parties on a square foot basis.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed and a reduction in the 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.

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: July 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.