



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

APPELLANT: James Juliano  
DOCKET NO.: 09-04655.001-C-1  
PARCEL NO.: 03-26-203-033

The parties of record before the Property Tax Appeal Board are James Juliano, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin, in Rosemont, 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:** \$62,760  
**IMPR:** \$251,050  
**TOTAL:** \$313,810

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story multi-family building of brick construction with 7,072 square feet of building area. The building is approximately 37 years old and has 10 apartments. The subject property has 25,544 square feet of land and is located in Bensenville, Addison Township, DuPage County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument, the appellant submitted descriptions and assessment information on three comparables. The data provided by the appellant indicated the comparables were improved with three-story brick constructed multi-family buildings that ranged in size from 7,072 to 8,400 square feet of building area and had 6 or 9 apartments, respectively. The buildings were either 30 or 37 years old. These properties had improvement assessments of either \$150,630 or \$225,950 or from \$20.92 to \$31.95 per square foot of building area or for \$25,105 or \$25,106 per apartment unit. The subject property has an improvement assessment of \$251,050 or \$35.50 per square foot of building area and \$25,105 per apartment.

In a brief, the appellant further noted that comparable #2 sold in June 2008 for a price of \$530,000 or \$88,333 per apartment, including land. The appellant also submitted a copy of the decision issued by the board of review establishing a total assessment of \$313,810, which reflects a market value of approximately \$941,524 or \$94,152 per apartment including land when using the statutory level of assessment. Based on this evidence the appellant requested the subject's total assessment be reduced to \$250,705 which would reflect a market value of approximately \$752,190 or \$75,219 per apartment including land.

The board of review did not timely submit its "Board of Review Notes on Appeal" or evidence in support of its assessed valuation of the subject property. By letter dated May 21, 2012, the 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends 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 not warranted.

The appellant submitted assessment information on three assessment comparables to demonstrate the subject property was inequitably assessed. The comparables had improvement assessments ranging from \$20.92 to \$31.95 per square foot of building area or for \$25,105 or \$25,106 per apartment. In reviewing this data, the Property Tax Appeal Board finds the best unit of comparison is on a per apartment basis due to the narrow range. The subject has an improvement assessment of \$25,105 per apartment, which is supported by the comparables. Based on this record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject building was inequitably assessed and a reduction in the subject's assessment is not warranted.

The Board further finds the appellant submitted evidence disclosing that one comparable sold in June 2008 for a price of \$530,000 or \$88,333 per apartment, including land. The subject's assessment reflects a market value of approximately \$94,152 per apartment, which is deemed appropriate given that the subject income producing property contains ten apartments and the one sale comparable contains only six apartments. As a result of this analysis, the Property Tax Appeal Board finds a reduction based on market value considerations with evidence of only one

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comparable sale of an apartment building with substantially fewer units than the subject is not justified.

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

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*J.R.*

Member

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: March 22, 2013

*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.