



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

APPELLANT: Sally A. Sullivan  
DOCKET NO.: 09-04736.001-R-1  
PARCEL NO.: 03-25-303-008

The parties of record before the Property Tax Appeal Board are Sally A. Sullivan, the appellant, by attorney Ralph F. Tellefsen, III of Law Office of Ralph F. Tellefsen, in Elmhurst; 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:** \$56,230  
**IMPR:** \$54,300  
**TOTAL:** \$110,530

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story frame and brick dwelling that was built in 1959. The home contains 1,697 square feet of living area and features a full basement that is 75% finished. Other features include central air conditioning and a 869 square foot detached garage. The home is situated on a 10,656 square foot site located in Addison Township, DuPage County, Illinois.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment.

In support of this argument, the appellant submitted a grid analysis of three suggested comparables located from .2 to .3 of a mile from the subject property. The comparables were described as two-story frame and brick dwellings containing from 2,200 to 2,698 square feet of living area. The dwellings were built from 1957 to 1967 and have full or partial unfinished basements.

Other features include central air conditioning and garages ranging in size from 440 to 484 square feet. One comparable has a fireplace. The comparables have improvement assessments ranging from \$45,020 to \$67,800 or from \$20.46 to \$30.72 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$43,770 or \$25.79 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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.Admin.Code §1910.40(a)). By letter dated May 21, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).<sup>1</sup>

The board of review argued that two of the appellant's comparables have home improvement exemptions (HIE) that are not reflected on the assessment. In addition, the board of review argued the appellant's comparable dwellings are larger and the comparables have smaller garages.

After hearing testimony 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's assessment is warranted.

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.

The Board finds the appellant submitted three comparable properties for the Board's consideration. The board of review argued that two of the appellant's comparables have home improvement exemptions (HIE) that are not reflected on the assessment. The Board finds that the residential property information provided by the appellant was obtained from the Addison Township Assessor. The Board further finds that the Board has no jurisdiction as to the exemption of real property.

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<sup>1</sup> The DuPage County Board of Review was notified of this appeal on January 25, 2012 and given 90 days to submit evidence in support of its assessment of the subject property or request an extension to file evidence for good cause by April 24, 2012. On June 4, 2012, the Property Tax Appeal Board received a packet of evidence from the DuPage County Board of Review, postmarked June 1, 2012, in support of the subject's assessment. The Property Tax Appeal Board finds the evidence submitted by the board of review was not timely filed and will not be considered.

*The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or **the exemption of real property** from taxation. (86 Ill.Admin.Code §1910.10(f)).*

The Board gave less weight to the appellant's comparable #1 due to its significantly larger size when compared to the subject. The Board finds the remaining comparables submitted by the appellant are similar to the subject in location, design, exterior construction and some features. These comparables have improvement assessments ranging from \$45,020 to \$67,800 or from \$20.46 to \$30.72 per square foot of living area. The subject has an improvement assessment of \$58,880 or \$34.70 per square foot of living area, which is above the range of the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's superior finished basement area and larger garage, the Board finds the subject's improvement assessment is excessive and a slight 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

*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: December 21, 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.