



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

APPELLANT: Joseph Calabretta  
DOCKET NO.: 09-04748.001-R-1  
PARCEL NO.: 09-01-213-017

The parties of record before the Property Tax Appeal Board are Joseph Calabretta, the appellant, by attorney Ralph F. Tellefsen, III, of the Law Offices 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 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:** \$106,440  
**IMPR:** \$232,410  
**TOTAL:** \$338,850

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 13-year-old, part one-story and part two-story style frame single-family dwelling that contains 2,582 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, one fireplace and a two-car garage of 462 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant through legal counsel contends both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment; no dispute was raised concerning the land assessment.

The appellant submitted a grid analysis with information on four comparables said to be located from .4 to 1.0-miles from the subject property. Each of the comparables was in the same assigned neighborhood code by the assessor as the subject. The comparables consist of part one-story and part two-story style dwellings of frame, brick or frame and brick exterior construction were built between 1907 and 1994; the appellant

reported dates of renovations/remodels for the two oldest comparables as recently as 2000 and 2003. The dwellings range in size from 2,876 to 3,600 square feet of living area. Three of the comparables have full basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a garage of either 483 or 624 square feet of building area. These properties have improvement assessments ranging from \$158,080 to \$259,590 or from \$54.97 to \$85.00 per square foot of living area. The subject has an improvement assessment of \$232,410 or \$90.01 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on each of the comparables used to support the inequity argument. The comparables sold between September 2008 and May 2009 for prices ranging from \$660,000 to \$1,030,000 or from \$229.49 to \$286.11 per square foot of living area including land.

Based on this data, the appellant requested a reduction in the subject's total assessment to \$275,000, which reflects a market value of approximately \$825,000 or \$319.52 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$338,850 was disclosed. The subject has an estimated market value of \$1,018,791 or \$394.57 per square foot of living area including land, as reflected by its assessment and DuPage County's 2009 three-year median level of assessments of 33.26%.

In support of the subject's assessment, the board of review submitted a grid analysis reiterating the appellant's four comparables and presenting six comparables on behalf of the board of review. In examining the board of review's data concerning the appellant's comparables and the underlying documentation, the record reveals that the appellant through counsel presented 2008 assessment data for these comparables rather than 2009 assessments. The appellant's comparables have 2009 improvement assessments ranging from \$99,570 to \$207,490 or from \$34.62 to \$61.87 per square foot of living area.

The board of review's six comparables were in the same assigned neighborhood code by the assessor as the subject property. Five of the comparables were part one-story and part two-story dwellings with one comparable being part three-story and part two-story. Five of the homes were of frame construction while one was brick. The dwellings were built between 1928 and 2002 with the oldest home having had renovations/remodels as recently as 2004. The comparables range in size from 2,525 to 3,197 square feet of living area and feature full or partial basements, one of which is partially finished, and garages that range in size from 399 to 528 square feet of building area. Based on the attached data sheets, four of the comparables have central air conditioning and each has one or two fireplaces. These properties have improvement assessments ranging from \$240,380 to

\$362,280 or from \$89.96 to \$115.71 per square foot of living area.

In this grid analysis, comparables #1, #2 and #3 sold between January and November 2008 for prices ranging from \$1,020,000 to \$1,120,000 or from \$348.76 to \$381.74 per square foot of living area, land included.

Based on the foregoing evidence, the board of review requested the subject's total assessment be confirmed.

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 that a reduction in the subject's assessment is not warranted.

One of the appellant's arguments was unequal treatment in the assessment process. 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 the appellant has not overcome this burden.

The parties submitted a total of ten equity comparables to support their respective positions in this appeal. The Board has given most weight to appellant's comparables #1 and #3 along with board of review comparables #2, #4 and #6 due to their similarities to the subject in location, age, size and/or other features. These five comparables had improvement assessments ranging from \$35.88 to \$101.20 per square foot of living area with appellant's comparable #3 appearing to be an outlier at the low end of the range. The remaining four comparables had assessments of \$61.87, \$89.96, \$97.07 and \$101.20 per square foot of living area with the subject having an improvement assessment of \$90.01 per square foot of living area, which falls within the range of these most similar comparables. Thus, the Property Tax Appeal Board finds that the appellant has failed to establish lack of assessment uniformity by clear and convincing evidence. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of

Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties submitted seven comparable sales for the Board's consideration to support their respective positions in this matter. The Board has given most weight to appellant's comparables #1 and #3 along with board of review comparable #2 due to similarities to the subject in age, location, size, foundation and other features. These three comparables sold between January 2008 and May 2009 for prices ranging from \$775,000 to \$1,020,000 or from \$253.77 to \$381.74 per square foot of living area, land included. The subject has an estimated market value of \$1,018,791 or \$394.57 per square foot of living area including land, which falls within the range of total sales prices as established by the most similar comparables. In addition, the subject is smaller than each of these comparables and would be expected to have a slightly higher price per square foot as accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering the most comparable sales in this record, the Board finds the appellant did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Thus, the Board finds the subject's assessment as established by the board of review is correct and no reduction 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.

*Donald 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: November 30, 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.