



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

APPELLANT: Jennifer Trage  
DOCKET NO.: 09-04862.001-R-1  
PARCEL NO.: 05-35-112-006

The parties of record before the Property Tax Appeal Board are Jennifer Trage, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC, in Chicago, 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:** \$20,640  
**IMPR.:** \$70,630  
**TOTAL:** \$91,270

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of frame construction containing 1,192 square feet of living area. The dwelling was constructed in 1960 and is 49 years old. Features of the home include a partial basement which is partially finished, central air conditioning, a fireplace and a 312 square foot garage. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending unequal treatment in the assessment process as to the subject's improvement assessment. No dispute was raised concerning the land assessment.

In support of the improvement inequity argument, the appellant submitted information on four comparable properties located within five blocks of the subject property. The comparables were described as one-story frame or brick dwellings that were 48 or 49 years old. The comparable dwellings range in size from 1,194 to 1,388 square feet of above-grade living area. Each of the comparables has a partial basement, two of which include finished

area. Three of the properties have central air conditioning, one has a fireplace and each has a garage ranging in size from 440 to 576 square feet of building area. The comparables have improvement assessments ranging from \$60,230 to \$71,780 or from \$48.97 to \$56.17 per square foot of living area. The subject's improvement assessment is \$70,630 or \$59.25 per square foot of above-grade living area.

At hearing, counsel for the appellant argued that comparables #1 and #2 were most similar to the subject in design, size, age and basement despite lacking that these homes do not have a fireplace which is enjoyed by the subject.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$61,889 or \$51.92 per square foot of above-grade living area.

The board of review submitted its "Board of Review - Notes on Appeals" wherein the subject's final assessment of \$91,270 was disclosed. In response to the appeal, the board of review submitted an Addendum to its Board of Review - Notes on Appeal along with Exhibit #1 consisting of a memorandum from the Milton Township Assessor's Office, a grid analysis of five suggested equity comparables and a separate grid reiterating the appellant's comparables. At hearing, the board of review called Leanne Muscari from the Milton Township Assessor's Office for testimony.

The board of review's submission asserted that differences in the subject's neighborhood are attributable to varying amenities. To support the assessment, the board of review presented descriptions and assessment information on five comparable properties from the subject's neighborhood consisting of one-story frame dwellings that range in age from 47 to 49 years old. The homes contain either 1,125 or 1,192 square feet of above-grade living area. Features include full or partial basements, four of which are partially finished. Three homes have central air conditioning and four have a fireplace. The comparables have garages ranging in size from 252 to 504 square feet of building area. These properties have improvement assessments ranging from \$67,430 to \$71,230 or from \$59.08 to \$59.94 per square foot of above-grade living area.

As to the appellant's evidence, in the memorandum the assessor noted the comparables were not the same model as the subject. In reiterating the appellant's comparables, the assessor also noted that none of the appellant's comparables enjoy both a fireplace and central air conditioning like the subject and only comparables #2 and #3 have finished basement area, despite what was reported by the appellant. Additionally, at hearing the assessing official noted that the appellant's comparables have detached garages whereas the subject has an attached garage which, despite being smaller, is assessed higher on a per-square-foot basis than a detached garage.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, 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 not 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). 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 met this burden.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds appellant's comparable #3, despite lacking both a fireplace and air conditioning, is the most similar comparable to the subject which the appellant presented along with comparables A, B, C and E presented by the board of review. These five comparables were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$67,070 to \$71,230 or from \$56.17 to \$59.76 per square foot of living area. The subject's improvement assessment of \$70,630 or \$59.25 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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.



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Chairman



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Member



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Member



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Member



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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: September 21, 2012



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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.