



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

APPELLANT: Bertha Garcia
DOCKET NO.: 09-04938.001-R-2
PARCEL NO.: 09-24-201-007

The parties of record before the Property Tax Appeal Board are Bertha Garcia, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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: \$250,560
IMPR: \$626,260
TOTAL: \$876,820

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with part two-story and part one-story single family dwelling of brick exterior construction that contains 8,674 square feet of living area and was built in 2004. Features of the home include central air conditioning, four fireplaces, a 4,539 square foot partially finished basement, a 1,308 square foot attached garage, a 1,576 square foot pool enclosure which includes a 737 square foot in-ground pool, a 5,640 square foot tennis court and a three stop elevator. The subject has a 103,604 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending the subject's improvements are inequitably assessed. The subject's land assessment was not contested. In support of this argument the appellant provided a comparability analysis, property record cards and an assessment grid analysis on six suggested comparable properties with the same neighborhood code as the subject property. The comparables are improved with part two-story and part one-story single family dwellings that

were of brick or frame and brick exterior construction and were built from 1995 to 2005. Other features include central air conditioning, two to four fireplaces; garages ranging in size from 916 to 1,494 square feet of building area, one unfinished basement and five partially or fully finished basements. Two comparables have in-ground swimming pools. The dwellings range in size from 4,775 to 7,626 square feet of living area and have improvement assessments ranging from \$280,430 to \$533,670 or from \$58.73 to \$69.98 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$362,853.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$876,820 was disclosed. The board of review also submitted a Residential Review Data Sheet, which was prepared by the Downers Grove Township Assessor's Office. The assessor detailed the appellants' comparables and provided three additional comparables along with copies of the property record cards for all the comparables used by the parties.

The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. The assessor's office submitted information on three comparable properties with the same neighborhood code as the subject property to demonstrate the subject's assessment was reflective of market value. Gaddis testified that the assessor's comparable 3 and the appellant's comparable 4 are the same comparable. The comparables were improved with part two-story and part one-story single family dwellings that were of brick exterior construction and were built from 1995 to 2008. Other features include central air conditioning, four or five fireplaces, garages ranging in size from 1,196 to 1,707 square feet of building area, partially or fully finished basements and in-ground swimming pools. One comparable has a pool house and one comparable has a four stop elevator. The dwellings range in size from 7,626 to 9,323 square feet of living area and have improvement assessments ranging from \$533,670 to \$679,710 or from \$69.98 to \$72.91 per square foot of living area. The subject property has an improvement assessment of \$626,260 or \$72.20 per square foot of living area.

Gaddis testified that the appellant's comparables 1, 3, 5 and 6 are substantially smaller than the subject. Gaddis also testified that the assessor's comparables have in-ground pools and one comparable has an elevator, like the subject.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants' argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's

improvement assessment. 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 Board finds the record contains eight comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables 1, 3, 5 and 6 due to its substantially smaller building size. The Board finds the remaining four comparables submitted by both parties are most similar to the subject in location, age, size, exterior construction and some features. These comparables have improvement assessment ranging from \$470,290 to \$679,710 or from \$64.11 to \$72.91 per square foot of living area. The subject has an improvement assessment of \$626,260 or \$72.20 per square foot of living area, which is within the range of the best comparables in the record. The Board therefore 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.

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.