



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

APPELLANT: Gerald Morel
DOCKET NO.: 10-02194.001-R-1
PARCEL NO.: 09-12-203-004

The parties of record before the Property Tax Appeal Board are Gerald Morel, the appellant, by attorney Timothy J. Hammersmith, of Masuda, Funai, Eifert & Mitchell, Ltd. in Chicago; 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: \$138,680
IMPR.: \$202,460
TOTAL: \$341,140

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single family dwelling of frame construction that contains 3,710 square feet of living area. The dwelling was built in 1866. Features of the home include a partial basement and a 546 square foot garage. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. The evidentiary documentation to support the lack of uniformity claim consists of 10 suggested comparables; five of which are located in the same neighborhood as the subject. The comparables are part one-story and part two-story or two story frame or brick and frame dwellings that were built from 1893 to 1973. The comparables have partial or full basements and a garage ranging from 420 to 576 square feet of building area. The comparables contain from 1,768 to 3,848 square feet of living area and have improvement assessments

ranging from \$90,950 to \$218,670 or from \$43.27 to \$59.88 per square foot of living area. The subject property has an improvement assessment of \$232,850 or \$62.76 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

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 supports a reduction in the subject's assessment.

The appellant claims 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 overcome this burden.

The appellant presented assessment data on a total of 10 equity comparables that were similar to the subject in design, size and most features. The Board gave less weight to the appellant's comparables #1 through #5 because of their dissimilar size when compared to the subject. The Board finds the remaining five comparables similar to the subject property in most respects and received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$56.36 to \$59.88 per square foot of living area. The subject's improvement assessment of \$62.76 per square foot of living area is greater than all of the appellant's comparables. Therefore, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record; and after considering adjustments for the differences in the comparables when compared to the subject, the Board finds a reduction is justified. The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin. Code 1910.40(a) & 1910.69(a)).

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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.



Chairman



Member



Member



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: January 31, 2013



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.