FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Greg Cossmann
DOCKET NO.: 10-02407.001-R-1
PARCEL NO.: 09-18-105-011

The parties of record before the Property Tax Appeal Board are Greg Cossmann, the appellant; 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:	$41,420
IMPR.:	$48,400
TOTAL:	$89,820

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame construction that contains 1,308 square feet of living area. The dwelling is 45 years old. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant 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 three suggested comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from $29,680 to $37,970 or from $27.23 to $36.09 per square foot of living area. The subject property has an improvement assessment of $60,160 or $45.99 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 three equity comparables that were similar to the subject in location, design, exterior construction and most features. The Board gave less weight to the appellant's comparable #2 because of its size when compared to the subject. The Board finds the remaining comparables similar to the subject property in most respects and received the greatest weight in the Board's analysis. They had improvement assessments of $27.23 and $36.09, respectively, per square foot of living area. The subject's improvement assessment of $45.99 per square foot of living area is greater than these two most similar 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 a reduction in the subject's assessment is warranted. 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: February 22, 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.