



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

APPELLANT: James Juliano
DOCKET NO.: 10-02770.001-C-1
PARCEL NO.: 03-26-203-034

The parties of record before the Property Tax Appeal Board are James Juliano, the appellant, by attorney Joseph G. Kusper of Storino Ramello & Durkin, Rosemont, Illinois; 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: \$44,380
IMPR: \$205,480
TOTAL: \$249,860

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story multi-family building of masonry construction with 7,072 square feet of building area. The building is approximately 38 years old and has 9 apartments. The subject property has 19,416 square feet of land and is located in Bensenville, Addison Township, DuPage County.

The appellant contends the assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on 6 comparables. The data provided by the appellant indicated five of the comparables were improved with three-story masonry constructed multi-family buildings that ranged in size from 5,544 to 8,400 square feet of building area and had from 6 to 10 apartments. These properties had improvement assessments ranging from \$136,980 to \$228,310 or from \$24.71 to \$76.93 per square foot of building area or \$22,830 and \$22,831 per apartment unit. The subject property has an improvement assessment of \$205,480 or \$74.86 per square foot of building area and \$22,831 per apartment.

These same comparables had land assessments ranging from \$31,900 to \$57,070 or from \$1.42 to \$2.29 per square foot of land area.

The subject property has a land assessment of \$51,370 or \$2.65 per square foot of land area.

The appellant further noted one of the comparables had sold in June 2008 of a price of \$530,000 or \$88,333 per apartment, including land. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$256,850, which reflects a market value of approximately \$770,627 or \$85,625 per apartment when using the statutory level of assessment. Based on this evidence the appellant requested the subject's assessment be reduced to \$202,098.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its 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 contends assessment inequity 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 assessments 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 a reduction is warranted.

The appellant submitted assessment information on 6 assessment comparables to demonstrate the subject property was inequitably assessed. Five of the comparables were improved and had improvement assessments of \$22,830 and \$22,831 per apartment. The subject has an improvement assessment of \$22,831 per apartment, which is supported by the comparables. The Board further finds that comparables had land assessments ranging from \$1.42 to \$2.29 per square foot of land area. Five of the comparables were most similar to the subject in location of which three had land assessments of \$2.29 per square foot of land area. The subject has a land assessment of \$2.65 per square foot of land area, which is above this range. The board of review did not timely submit any evidence in support of its 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)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

The Board further finds the appellant submitted evidence disclosing that one comparable sold in June 2008 for a price of

\$530,000 or \$88,333 per apartment, including land. The subject's assessment as revised based on the equity analysis herein reflects a market value of approximately \$83,295 per apartment, rounded. As a result the Board finds a further reduction based on market value considerations is not justified.

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.