



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

APPELLANT: Lawrence Mertes
DOCKET NO.: 10-03231.001-R-1
PARCEL NO.: 07-27-207-013

The parties of record before the Property Tax Appeal Board are Lawrence Mertes, 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: \$29,930
IMPR.: \$66,070
TOTAL: \$96,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction with 2,360 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a basement, central air conditioning, one fireplace and a 420 square foot attached garage. The property has an 8,583 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on 13 comparables located in Naperville approximately 2 miles from the subject property. Each comparable has a different neighborhood code than the subject property. The comparables had sites ranging in size from 10,928 to 32,515 square feet of land area with land assessments ranging from \$47,600 to \$64,160 or from \$1.85 to \$4.54 per square foot of land area. The comparable dwellings were composed of two-story dwellings of brick construction that ranged in size from 2,892 to 4,416 square feet of living area. The comparables ranged in age from 19 to 23 years old. The comparables had improvement assessments ranging from \$25.41 to \$30.00 per square foot of living area. The appellant submitted a copy of the decision

issued by the board of review disclosing the subject property had a land assessment of \$29,930 or \$3.49 per square foot of land area and an improvement assessment of \$86,930 or \$36.83 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$81,400.

The board of review did not timely 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 13 assessment comparables to demonstrate the subject property was inequitably assessed. The comparables had improvement assessments ranging from \$25.41 to \$30.00 per square foot of living area. The subject has an improvement assessment of \$36.83 per square foot of living area, which is above the range established by the comparables. The Board further finds the land comparables had land assessments ranging from \$1.85 to \$4.54 per square foot of land area. The subject has a land assessment of \$3.49 per square foot of land area, which is within 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 improvement assessment is warranted, however, no reduction in the subject's land assessment is 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.

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: February 22, 2013

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.