



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

APPELLANT: Scott Root
DOCKET NO.: 10-03276.001-R-1
PARCEL NO.: 09-20-405-026

The parties of record before the Property Tax Appeal Board are Scott Root, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$43,800
IMPR: \$69,000
TOTAL: \$112,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,530 square feet of living area. The age of the dwelling was reported to be 1968/2004. Features include three bathrooms and a 768 square foot garage. The subject property is located in Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a short brief and a limited assessment analysis of three suggested comparables prepared by counsel. The comparables are located in the same assessment neighborhood code as the subject, but their proximate relation to the subject was not disclosed. The comparables consist of one-story frame dwellings. The ages were reported as 1967/2003, 1967/1977 and 1967/1975. The comparables have one or two bathrooms and garages that contain from 520 to 598 square feet. The appellant did not disclose the subject's and comparables' foundation types or any other pertinent features. The dwellings range in size from 1,584 to 1,632 square feet of living area and have improvement assessments ranging from

\$67,370 to \$68,960 or from \$41.28 to \$43.21 per square foot of living area.

The appellant also submitted the DuPage County Board of Review final decision regarding the subject property. The subject property has a total assessment of \$116,340 and an improvement assessment of \$72,540 or \$47.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

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 as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated September 14, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 a reduction in the subject's assessment is warranted.

The appellant argued assessment inequity as the basis of the appeal. 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 record contains three suggested assessment comparables submitted by the appellant for the Board's consideration. 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. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). Based on the limited information submitted by the appellant, the Board finds the comparables are similar to the subject in design, exterior construction, initial construction date, but are inferior in number of bathrooms and garage size. The comparables have improvement assessments ranging from \$67,370 to \$68,960 or from \$41.28 to \$43.21 per square foot of living area. The subject has an improvement assessment of \$72,540 or \$47.41 per square foot of living area, which falls above the range established by the only assessment comparables contained in this record. Therefore, a reduction in the subject's improvement assessment 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.

Ronald 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.