



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

APPELLANT: Richard & Gail Willich
DOCKET NO.: 10-03277.001-R-1
PARCEL NO.: 09-01-215-008

The parties of record before the Property Tax Appeal Board are Richard & Gail Willich, the appellants, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, 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: \$128,000
IMPR: \$224,310
TOTAL: \$352,310

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story frame dwelling containing 3,916 square feet of living area. The age of the dwelling was reported to be 93 and 16 years old. Features include a 321 square foot garage. The subject property is located in Downers Grove Township, DuPage County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted a short brief and a limited assessment analysis of five suggested comparables. 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 three, part two-story and part one-story frame dwellings; a part three-story, part two-story and part one-story frame dwelling; and a part two and one-half story, part two-story and part one-story frame dwelling. Comparable 1 was reported to be 93 and 11 years old; the age of comparable 2 was not disclosed; comparable 3 was 103, 23, 13 and 7 years old; comparable 4 is 17 years old; and

comparable 5 was 102 and 10 years old. The comparables have garages that contain from 400 to 528 square feet. The appellants did not disclose the subject's and comparables' foundation types or any other pertinent features. The dwellings range in size from 2,400 to 3,967 square feet of living area and have improvement assessments ranging from \$112,960 to \$227,220 or from \$47.07 to \$57.28 per square foot of living area. Counsel calculated that the comparables have an average improvement assessment of \$52.93 per square foot of living area.

The appellants also submitted the DuPage County Board of Review final decision regarding the subject property. The subject property has a total assessment of \$427,730 and an improvement assessment of \$299,730 or \$76.54 per square foot of living area. Based on this evidence, the appellants 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 appellants 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 appellants have overcome this burden.

The record contains five suggested assessment comparables submitted by the appellants 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 appellants' 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 appellants, the Board gave less weight to comparables 1 and 2. Comparable 1 is considerably smaller than the subject and the age of comparable 2 was not disclosed. The Board finds the remaining three comparables are

more similar to the subject in design, size, exterior construction and age. The comparables have improvement assessments ranging from \$189,660 to \$227,220 or from \$54.30 to \$57.28 per square foot of living area. The subject has an improvement assessment of \$299,730 or \$76.54 per square foot of living area, which falls above the range established by the most similar 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.

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.