



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

APPELLANT: James Little  
DOCKET NO.: 10-03309.001-R-1  
PARCEL NO.: 03-25-310-002

The parties of record before the Property Tax Appeal Board are James Little, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC, in 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:** \$51,140  
**IMPR.:** \$34,800  
**TOTAL:** \$85,940

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 54 year old, one and one-half story dwelling of frame exterior construction that contains 1,200 square feet of living area. Features include a partial basement with minimal finished area, central air conditioning, and a 484 square foot garage. The subject property is located in Addison 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 photographs and an assessment analysis of three suggested comparables located in close proximity to the subject. The comparables consist of one and one-half story dwellings of frame exterior construction that are 61 or 78 years old. The comparables do not have basements. One comparable has central air conditioning and all the comparables have garages that contain from 144 to 480 square feet. The dwellings range in size from 858 to 1,224 square feet of living area and have improvement assessments ranging from \$21,490 to \$31,870 or from \$25.05 to \$28.33 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 \$87,830. The subject property has an improvement assessment of \$36,690 or \$30.58 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 by clear and convincing evidence.

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)). The Board finds the comparables submitted by the appellant are similar to the subject in location, age, size, design and most features, but do not have basements, inferior to the subject. They have improvement assessments ranging of \$21,490 to \$31,870 or from \$25.05 to \$28.33 per square foot of living area. The subject has an improvement assessment of \$36,690 or \$30.58 per square foot of living area, which falls above the range established by the most similar assessment comparables. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds 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

*Marko M. Louie*

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: April 19, 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.