



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

APPELLANT: Sam Digirolamo
DOCKET NO.: 10-03444.001-R-1
PARCEL NO.: 03-27-404-026

The parties of record before the Property Tax Appeal Board are Sam Digirolamo, 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: \$33,570
IMPR: \$132,510
TOTAL: \$166,080

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick dwelling containing 3,786 square feet of living area. The home was built in 2009. Features include a full unfinished basement, central air conditioning, a fireplace and a 701 square foot attached garage. The subject is located in Addison Township, DuPage County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located within five blocks of the subject property. The comparables are described as two-story frame and brick dwellings containing from 1,887 to 2,869 square feet of living area. The comparables range in age from 5 to 64 years old. Comparables #1 and #2 have unfinished basements and comparable #3 has no basement. Other features include central air conditioning, a fireplace and garages ranging in size from 697 to 744 square feet of building

area. The comparables have improvement assessments ranging from \$90,100 to \$118,000 or from \$32.28 to \$34.76 per square foot of living area. The subject's improvement assessment is \$164,170 or \$43.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$128,307 or \$28.60 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the 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 support a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the appellant submitted three comparable properties for the Board's consideration. The board of review did not timely submit any 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 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)).

In analyzing the appellant's suggested comparables, the Board gave less weight to the appellant's comparable #3. This comparable lacks a basement, which the subject enjoys. Additionally, the comparable is 63 years older than the subject, is over 900 square feet smaller and has two bathrooms when compared to the subject's three bathrooms. The Board finds the remaining two comparables submitted by the appellant are more similar to the subject; however, both comparables are considerably smaller when compared to the subject. These comparables have improvement assessments of \$90,100 and \$118,000 or \$34.64 and \$34.76 per square foot of living area. The subject's improvement assessment is \$164,170 or \$43.36 per square foot of living area, which is greater than the most similar two comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as their inferior age and number of bathrooms, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement 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: January 31, 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.