



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

APPELLANT: Daniel Wiesbrock
DOCKET NO.: 10-03670.001-R-1
PARCEL NO.: 09-13-213-041

The parties of record before the Property Tax Appeal Board are Daniel Wiesbrock, the appellant, by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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: \$121,860
IMPR.: \$98,140
TOTAL: \$220,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick and frame construction that contains 2,929 square feet of living area. The dwelling was built in 1984. Features of the home include a full basement and a 528 square foot garage. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation regarding the subject's assessment as the bases of the appeal. The evidentiary documentation to support the lack of uniformity claim consists of three suggested comparables located within 0.12 miles of the subject. The comparables are two-story brick and frame dwellings that were built from 1982 to 1985. Each comparable is located in the same neighborhood as the subject. Each comparable has a full basement and each has a garage ranging from 504 to 609 square feet of building area. The comparables contain from 3,122 to 3,227 square feet of living area and have improvement assessments

ranging from \$147,440 to \$157,230 or from \$47.23 to \$48.72 per square foot of living area. The subject property has an improvement assessment of \$145,770 or \$49.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the overvaluation claim the appellant submitted a "Local Market Analysis." The analysis depicts three comparable properties that sold from August 2009 to April 2010 for prices ranging from \$542,000 to \$645,000. Detailed information regarding each comparable was not submitted to support this claim. Based on this evidence, the appellant requested an alternative reduction in the subject's assessment.

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 supports a reduction in the subject's assessment.

The appellant claims unequal treatment in the assessment process. 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 met this burden.

The appellant presented assessment data on a total of three equity comparables that were similar to the subject in location, design, size, age and most features. They had improvement assessments ranging from \$47.23 to \$48.72 per square foot of living area. The subject's improvement assessment of \$49.77 is greater than the most similar comparables contained in this record. Therefore, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is warranted. The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellant's arguments 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. Adm. Code 1910.40(a) & 1910.69(a)).

The appellant also contended overvaluation as one basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois

Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After an analysis of the market data, the Board finds no further reduction is warranted on this basis. The Board finds the appellant failed to submit detailed market value data regarding the characteristics of each comparable from which a comparative analysis of similarities and differences between the comparables and the subject could be performed. Therefore, the Board gave this argument little weight in its analysis.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted on this basis.

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: December 21, 2012

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.