



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

APPELLANT: James Bieschke
DOCKET NO.: 11-01609.001-R-1
PARCEL NO.: 03-18-302-017

The parties of record before the Property Tax Appeal Board are James Bieschke, the appellant; 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: \$47,140
IMPR: \$78,430
TOTAL: \$125,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split level brick and frame dwelling that contains 2,044 square feet of living area. Features of the home include central air-conditioning, one fireplace and a 420 square foot garage. The subject is located in Itasca, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process for the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties. The comparables consist of one-story or two-story frame or brick and frame dwellings that range in age from 23 to 34 years old and range in size from 2,088 to 2,765 square feet of living area. The comparables have full or

partial unfinished basements and garages ranging from 308 to 530 square feet of building area. Two of the comparables have air conditioning and a fireplace. The properties have improvement assessments ranging from \$69,490 to \$85,120 or from \$30.20 to \$35.71 per square foot of living area. The subject has an improvement assessment of \$79,140 or \$38.72 per square foot of living area. The appellant argued that the value of his home is diminished because of its close proximity to a highway, a water tower and billboards. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$127,110 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties. The comparables consist of one-story or split level brick, frame or brick and frame dwellings that were built from 1948 to 1983 and range in size from 1,195 to 2,068 square feet of living area. One comparable has a basement and each has a garage. The garages contained either 528 or 945 square feet of building area. The properties have improvement assessments ranging from \$41,630 to \$79,640 or from \$33.56 to \$38.51 per square foot of living area. Dawn Adderholt, Deputy Assessor of Addison Township, testified that the subject's land assessment was reduced for its exposure to the highway and bill boards. Adderholt also testified that the subject is the only split level home in the subject's neighborhood, and therefore, she looked at split level homes in an adjacent neighborhood. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant's argument was 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 Board finds the parties submitted nine comparables for its consideration. The appellant argued the subject's value is diminished because of its close proximity to a highway, water tower and billboards, however, the assessor recognized this and gave the subject a reduced land assessment because of these negative characteristics. The Board finds the most similar comparables to the subject in this record are the split level dwellings presented by the board of review. These four comparables had improvement assessments ranging from \$77,740 to \$112,290 or from \$35.54 to \$38.51 per square foot of living area. The subject has an improvement assessment of \$79,140 or \$38.72 per square foot of living area, which is above the comparables on a per square foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, 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.

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.



Chairman



Member



Member



Member



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: September 19, 2014



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.