



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

APPELLANT: Frank Doherty
DOCKET NO.: 11-02076.001-R-1
PARCEL NO.: 09-07-404-016

The parties of record before the Property Tax Appeal Board are Frank Doherty, the appellant, by attorney Joseph G. Kusper of Storino Ramello & Durkin, Rosemont; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$83,460
IMPR: \$676,090
TOTAL: \$759,550

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two, part one and part three-story single family dwelling of brick exterior construction containing 10,209 square feet of living area. The dwelling was constructed in 1994. Features of the home include a partial basement with 4,922 square feet that is 75% finished with living area, central air conditioning, five fireplaces and a 1,345 square foot attached garage. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant is contesting the subject's improvement assessment based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of frame or brick construction that ranged in size from 4,814 to 6,390 square feet of living area. The dwellings were constructed from 1991 to 2005. Each comparable has the same neighborhood code as the subject property. Each of the comparables has a basement that ranges in size from 2,311 to 3,197 square feet with one having 1,600 square feet of finished area. Each comparable also has central air conditioning, 1 to 4

fireplaces and a garage that ranges in size from 603 to 966 square feet of building area. The comparables have improvement assessments ranging from \$270,100 to \$379,480 or from \$56.11 to \$59.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$588,303.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$759,550 was disclosed. The subject property has an improvement assessment of \$676,090 or \$66.22 per square foot of living area.

In its submission the board of review provided a written statement asserting the subject property has a 1.9 quality grade. The board of review noted the appellant's comparables included two brick constructed properties and a frame dwelling with quality grades of 1.75, 1.8 and 1.8, respectively. The board of review contends the appellant's comparables would require quality grade adjustments to make them similar to the subject property of 17%, 21% and 12%, respectively. The resulting adjusted improvement assessments were \$66, \$69 and \$67 per square foot of building area, rounded. The board of review provided copies of the appellant's comparables' property record cards and a grid analysis of the comparables.

In support of the assessment the board of review presented descriptions and assessment information on three comparable properties improved with two, part one-story and part two-story dwellings and a part 2-story, part 1-story and part 3-story dwelling of brick or frame and brick construction that ranged in size from 5,126 to 6,289 square feet of living area. The dwellings were constructed in 2002 and 2007 and had the same quality grade as the subject property. Each of the comparables had a full finished basement, central air conditioning, two to five fireplaces and garages ranging in size from 610 to 1,387 square feet of building area. Comparable #2 also had an elevator, pool house and an in-ground swimming pool. These properties have improvement assessments ranging from \$357,680 to \$435,440 or from \$58.75 to \$84.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not warranted.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). 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 not met this burden.

The Board finds the appellant's comparables were inferior to the subject in quality grade. Additionally the appellant's comparables were inferior to the subject in features in that each had a smaller basement and two were unfinished; each had a fewer number of bathrooms, each had fewer fireplaces and each had a garage that was from 28% to 55% smaller than the subject's garage. As a final point, the appellant's comparables were not particularly similar to the subject in size. Based on the subject's superior qualities with reference to the appellant's comparables, the subject's higher improvement assessment on a square foot basis is justified. The Board finds the comparables submitted by the board of review were more similar to the subject in quality grade and had features relatively more similar to the subject property than were the appellant's comparables. These comparables had improvement assessments ranging from \$58.75 to \$84.95 per square foot of living area. The subject's improvement assessment of \$66.23 per square foot of living area is within the range established by the board of review comparables on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not 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.



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: February 21, 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.