



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

APPELLANT: James Longo, Jr.  
DOCKET NO.: 11-02213.001-R-1  
PARCEL NO.: 06-21-108-013

The parties of record before the Property Tax Appeal Board are James Longo, Jr., the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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:** \$25,500  
**IMPR.:** \$125,470  
**TOTAL:** \$150,970

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 2,918 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full basement and a two-car garage. The property has a 6,966 square foot site and is located in Lombard, York Township, DuPage County.

The appellant's appeal is based on assessment equity concerning the improvement assessment; no dispute was raised concerning the land assessment. The appellant submitted limited information on three comparable properties described as two-story dwellings of masonry construction that range in size from 2,762 to 3,652 square feet of living area. The dwellings were constructed in 1998 or 2005. Two of the comparables have the same neighborhood code as the subject property. Features of the comparables include a full basement. No other amenities or details of the comparable properties were provided by the appellant in the grid analysis. The comparables have improvement assessments ranging

from \$121,550 to \$156,490 or from \$41.37 to \$44.00 per square foot of living area. The subject's improvement assessment is \$141,170 or \$48.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$124,715 or \$42.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$166,670 was disclosed. The board of review presented an Addendum to Board of Review Notes on Appeal outlining the evidence of both parties and summarizing that the subject's improvement assessment of \$48.38 per square foot of living area was higher than the range of both parties' comparables which was from \$41.38 to \$45.05 per square foot of living area. However, based upon this summary of data, the board of review "believes the appellant has failed to prove the contention of assessment inequity by clear and convincing evidence."

Also attached to the submission was Exhibit #1 consisting of a memorandum from Lisa Bosma, Deputy Assessor with York Township, and a spreadsheet with data on three suggested equity comparables. The comparables are improved with two-story dwellings of frame or masonry construction that range in size from 2,846 to 2,930 square feet of living area. The dwellings were constructed in 2005 or 2010. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement and a two-car garage. These properties have improvement assessments ranging from \$125,320 to \$128,810 or from \$42.77 to \$45.05 per square foot of living area.

Based on this data, the township assessor asserted there was uniformity in the subject's neighborhood code and the assessor further contended the "home owner has mortgage dated 2/8/2011 for \$519,000. Appellant is asking home value to be decreased in 2011 to \$450,645."

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 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 met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the assessor's contention that a mortgage on the subject property is a basis upon which to deny relief on grounds of lack of assessment uniformity. As to the equity evidence, the Board has given reduced weight to appellant's comparable #2 due to its substantially larger dwelling size when compared to the subject.

The Board finds the remaining five equity comparables presented by both parties were relatively similar to the subject in dwelling size, age, location, style and exterior construction. These five comparables had improvement assessments that ranged from \$121,550 to \$128,810 or from \$41.37 to \$45.05 per square foot of living area. The subject's improvement assessment of \$141,170 or \$48.38 per square foot of living area is above the range established by the best comparables in this record. Moreover, board of review comparable #3 was built in 2010 and carries the highest per-square-foot improvement assessment of these five most similar comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property including age, the Board finds the subject's improvement assessment is not supported by the most comparable properties contained in the record that were built in 2005 and were most similar to the subject.

In conclusion, the Property Tax Appeal Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's 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.



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.