



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

APPELLANT: Mary Jo Mooncotch
DOCKET NO.: 11-02904.001-R-1
PARCEL NO.: 10-04-106-021

The parties of record before the Property Tax Appeal Board are Mary Jo Mooncotch, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP in Chicago; 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: \$26,500
IMPR.: \$298,330
TOTAL: \$324,830

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part two-story and part one-story dwelling of brick construction with 5,826 square feet of living area. The dwelling was originally constructed in 1947

and had a rebuilt home constructed on the original foundation in 2001. Features of the home include a partial basement, which is 50% finished, central air conditioning, four fireplaces and a 1,036 square foot garage. The property has a .9187 acre site and is located in Lemont, Downers Grove Township, DuPage County.

The appellant appeared through counsel before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables that have improvement assessments ranging from \$35.94 to \$37.77 per square foot of living area.

Under cross-examination, the appellant's attorney, George Relias, stated that he chose the comparables for this appeal.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$215,649 or \$37.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$324,830. The subject property has an improvement assessment of \$298,330 or \$51.21 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables that have improvement assessments ranging from \$50.06 to \$58.17 per square foot of living area.

As to the appellant's evidence, the board of review's representative, Charles Van Slyke, argued that the appellant's comparable #3 is a dissimilar one-story ranch dwelling.

The board of review's witness, Downers Grove Deputy Assessor Joni Gaddis, testified that the subject's dwelling was rebuilt in 2001 on the original foundation. In addition, the appellant's comparables are of an inferior class of construction and have unfinished basements when compared to the subject.

Based on this evidence, the board of review requested an increase in the subject's improvement assessment.

In rebuttal, Relias argued that the board of review's comparables are of superior age and comparable #2 has a larger garage when compared to the subject.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in style, construction class, age, size and features. These comparables had improvement assessments that ranged from \$50.06 to \$58.17 per square foot of living area. The subject's improvement assessment of \$51.21 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: May 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.