



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

APPELLANT: Jim McCarthy
DOCKET NO.: 11-02911.001-R-1
PARCEL NO.: 09-14-206-020

The parties of record before the Property Tax Appeal Board are Jim McCarthy, 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: \$174,460
IMPR: \$515,800
TOTAL: \$690,260

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 single-family dwelling of brick construction with 7,529 square feet of living area. The dwelling was constructed in 1956 and remodeled in 2007. Features of the home include a partial basement with finished area, central air conditioning,

four fireplaces and a 1,573 square foot garage. The property has a 27,542 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and which range in dwelling size from 5,119 to 5,584 square feet of living area. These comparables present improvement assessments ranging from \$302,250 to \$352,510 or from \$58.61 to \$63.13 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$462,447 or \$61.42 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 \$690,260. The subject property has an improvement assessment of \$515,800 or \$68.51 per square foot of living area.

The board of review noted that the subject dwelling is the "largest in the NBHD." In response to the appeal, the board of review set forth percentage differences in class/exterior construction and the assessments of various amenities. Based upon these costs, the board of review then applied those "adjustments" to the assessments of the comparables presented by both parties resulting in rounded adjusted assessments ranging from \$70 to \$102 per square foot of living area.

As part of the narrative, the board of review stated, "[n]ot adjusting for the difference in [square foot living area], basement SF and finished basement or location." The board of review also noted that each of the appellant's comparables were over 1,000 square feet smaller in "ground floor area" than the subject dwelling. In support of its contention of the correct assessment the board of review submitted information on three equity comparables, noting that they were in a slightly superior location and each was smaller than the subject in "ground floor area." These comparable dwellings range in size from 6,947 to 8,498 square feet of living area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 appellant's comparable #4 and the board of review comparables. These four comparables had improvement assessments that ranged from \$63 to \$106 per square foot of living area, rounded. The subject's improvement assessment of \$69 per square foot of living area, rounded, falls within the range established by the best comparables in this record and appears justified given the subject's substantially larger dwelling size as compared to appellant's comparable #4. 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: August 22, 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.