FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: JCT Property Investments, Inc.
DOCKET NO.: 11-02912.001-R-1
PARCEL NO.: 09-34-210-021

The parties of record before the Property Tax Appeal Board are JCT Property Investments, Inc., 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:	$44,330
IMPR.:	$73,036
TOTAL:	$117,366

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 one-story split-level dwelling of brick construction with 1,623 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 797 square foot garage. The

property has a 9,401 square foot site and is located in Darien, 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 assigned by the assessor as the subject. The comparables range in dwelling size from 2,164 to 2,406 square feet of living area and have improvement assessments ranging from $33.20 to $36.46 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment of $57,340 or $35.33 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 $117,366. The subject property has an improvement assessment of $73,036 or $45.00 per square foot of living area.

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 $37 to $50 per square foot of living area.

The board of review noted the difference in design between the subject and the appellant's four comparables. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables range in size from 1,598 to 1,687 and have improvement assessments of either $45 or $47 per square foot of living area, rounded. Based on the foregoing evidence, 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 the board of review comparables which were more similar to the subject in location, age and dwelling size than the comparables presented by the appellant which were each substantially larger than the subject and differed in design. These four comparables presented by the board of review had improvement assessments of $45 or $47 per square foot of living area, rounded. The subject's improvement assessment of $45.00 per square foot of living area falls in line with these most similar 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: 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.