



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

APPELLANT: Al Malley
DOCKET NO.: 11-03250.001-R-1
PARCEL NO.: 10-08-105-022

The parties of record before the Property Tax Appeal Board are Al Malley, the appellant, by attorney Jack E. Boehm, Jr., of Fisk Kart Katz and Regan, Ltd., 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: \$62,980
IMPR.: \$164,570
TOTAL: \$227,550

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 is improved with a part two-story and part one-story dwelling of brick exterior construction with 3,477 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, central air conditioning, two fireplaces and an attached garage with 886 square feet of building area. The property also has a detached 120 square foot shed. The property has a 69,102 square foot site and is located in Lemont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity

comparables. The equity comparables were improved with two story dwellings that ranged in size from 2,063 to 2,616 square feet of living area. The comparables were constructed from 1956 to 1976 with comparables #1 and #2 having additions in 1996 and 2004, respectively. Each comparable had a basement, comparables #1 and #3 had central air conditioning and comparable #3 had a fireplace. The comparables had from 484 to 1,390 square feet of garage area.¹ The comparables had improvement assessments ranging from \$74,760 to \$101,200 or from \$35.60 to \$38.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$131,254.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$227,550. The subject property has an improvement assessment of \$164,570 or \$47.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor. The comparables were located in the same neighborhood as the subject property. The comparables were improved with part two-story and part one-story dwellings that ranged in size from 3,150 to 4,292 square feet of living area. The comparables had brick exterior construction and were built from 2004 to 2006. Each comparable had a basement, central air conditioning and two fireplaces. The comparables had from one or two garages with from 440 to 1,376 square feet of building area. Comparable #1 also had a detached 120 square foot shed. The comparables have improvement assessments that ranged from \$145,800 to \$203,960 or from \$46.29 to \$47.73 per square foot of living area.

The board of review also submitted a narrative from the township assessor's office explaining the adjustments for differences in various amenities between the subject and the comparables submitted by the parties. Additionally, the board of review provided copies of the property record cards for the comparables submitted by both parties. 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

¹ Information about the improvement characteristics was from the property record cards submitted by the board of review.

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. These comparables were most similar to the subject property in age, size and features. These comparables had improvement assessments that ranged from \$46.29 to \$47.73 per square foot of living area. The subject's improvement assessment of \$47.33 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.



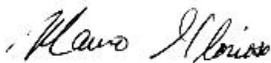
Chairman



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: June 20, 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.