



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

APPELLANT: Darryl J. Rossini  
DOCKET NO.: 11-03253.001-R-1  
PARCEL NO.: 09-10-117-011

The parties of record before the Property Tax Appeal Board are Darryl J. Rossini, the appellant, by attorney Franco A. Coladipietro of Amari & Locallo, in Bloomingdale, 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:       \$49,620**  
**IMPR:       \$93,560**  
**TOTAL:      \$143,180**

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 2,137 square feet of living area. The dwelling was originally constructed in 1950 consisting of 835 square feet with a 1,302 square foot addition constructed in 1987. Features of the home include a partial

basement, central air conditioning and a 484 square foot garage. The property has a 7,920 square foot site and is located in Clarendon Hills, 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 seven equity comparables. The comparables consist of a 1.5-story, two two-story and four part two-story and part one-story dwellings. The comparables of brick or brick and frame construction were built between 1942 and 1950 with six of the comparables having updates between 1954 and 1988. In the appellant's spreadsheet, no other data was provided by the appellant concerning foundation, air conditioning, fireplaces, garages and/or other amenities of these comparables. The homes range in size from 1,608 to 2,182 square feet of living area with improvement assessments ranging from \$52,620 to \$89,340 or from \$32.32 to \$40.94 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$79,069 or \$37.00 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 \$143,180. The subject property has an improvement assessment of \$93,560 or \$43.78 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor. The assessor argued in part adjustments to the comparables of both parties for differences from the subject concerning fireplaces, baths, half baths and/or fixtures, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. The assessor also contended that homes constructed prior to 1970 have depreciation based upon their actual age as well as additions built prior to 1970; the subject's addition of 1,302 square feet has not been depreciated in this manner and thus reflects a higher per-square-foot improvement assessment. Those "adjusted" improvement assessments range from \$37 to \$45 per square foot of living area.

In further support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables consist of part two-story and part one-story dwellings of brick or brick and frame construction that were built between 1942 and 1953 with additions between 1978 and 2010. The comparables range in size from 2,038 to

2,328 square feet of living area and feature partial basements and a garage ranging in size from 529 to 715 square feet of building area. Three of the comparables have one or two fireplaces. These properties have improvement assessments ranging from \$93,030 to \$107,730 or from \$44.84 to \$47.25 per square foot of living area.

Based on this 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 has given reduced weight to appellant's comparable #1 as the board of review reported that this comparable lacks a basement. The Board further finds that an underlying data sheet presented by the appellant also indicates the home differs in foundation from the subject which has a full unfinished basement.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #7 along with the board of review's comparables. Each of these homes is similar to the subject in location, age, exterior construction, size and/or features. These comparables had improvement assessments that ranged from \$64,030 to \$107,730 or from \$37.38 to \$47.25 per square foot of living area. The subject's improvement assessment of \$93,560 or \$43.78 per square foot of living area falls within the range established by the best comparables in this record and appears well justified given the subject's age and recent substantial addition as compared to similar dwellings presented by the board of review along with the subject's full basement as compared to the comparables with partial basements. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

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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.



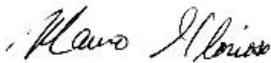
Chairman



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: January 23, 2015



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.