



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

APPELLANT: Christopher Wright
DOCKET NO.: 11-03411.001-R-1
PARCEL NO.: 03-36-101-002

The parties of record before the Property Tax Appeal Board are Christopher Wright, the appellant, by attorneys Richard J. Caldarazzo and Julia Mezher of Mar Cal Law, P.C. 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: \$44,800
IMPR.: \$155,550
TOTAL: \$200,350

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 two-story dwelling of brick exterior construction with 3,686 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 685 square feet of building area. The property has an 11,790 square foot

site and is located in Elmhurst, Addison Township, DuPage County.

Appearing before the Property Tax Appeal Board on behalf to the appellant was his counsel, Julia Mezher, contending 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 improved with two-story frame and brick dwellings that had 2,780 and 3,338 square feet of living area. Two comparables were located in Addison and one was located in Elmhurst. The dwellings were constructed in 2002 and 2003 and had similar features as the subject property. Their improvement assessments ranged from \$100,200 to \$137,370 or from \$36.04 to \$41.15 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$139,426.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$200,350. The subject property has an improvement assessment of \$155,550 or \$42.20 per square foot of living area. Appearing before the Property Tax Appeal Board on behalf of the board of review were Anthony Bonavolonta, Chairman of the Board of Review, and Dawn Aderholt, Deputy Assessor of Addison Township.

Ms. Aderholt testified that appellant's comparables #1 and #2 were not located in the same neighborhood or the same town as the subject property. She also explained that appellant's comparable #3 had more frame construction than the subject property.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables selected by Ms. Aderholt. The comparables were located in Elmhurst and had the same assessment neighborhood code as the subject property. The comparables were improved with two-story dwellings of brick construction that ranged in size from 3,132 to 3,610 square feet of living area. The dwellings were constructed from 2004 to 2010 and had similar features as the subject property. The comparables had improvement assessments ranging from \$133,120 to \$153,200 or from \$42.26 to \$42.82 per square foot of living area. The board of review also provided a map depicting the location of the comparables submitted by the parties in relation to the subject property.

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 #3 and the board of review comparables. These comparables were most similar to the subject property in location and size. The comparables submitted by the board of review were most similar to the subject in construction. These properties had improvement assessments that ranged from \$41.15 to \$42.82 per square foot of living area. The subject's improvement assessment of \$42.20 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

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: October 24, 2014

Allen Castrovillari

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.