



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

APPELLANT: Boyd Baker
DOCKET NO.: 11-03700.001-R-1
PARCEL NO.: 06-03-318-009

The parties of record before the Property Tax Appeal Board are Boyd Baker, the appellant, by attorney Ralph F. Tellefsen, III, of the Law Office of Ralph F. Tellefsen in Elmhurst; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$17,950
IMPR.: \$52,544
TOTAL: \$70,494

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 dwelling of frame construction with 1,576 square feet of living area. The dwelling was constructed in 1927. Features of the home include

an unfinished basement, central air conditioning and a one-car detached garage. The property has a 7,250 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends improvement assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted information on ten equity comparables that had improvement assessments ranging from \$18.43 to \$33.34 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,050 or \$29.85 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 \$82,960. The subject property has an improvement assessment of \$65,010 or \$41.25 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on six equity comparables that had improvement assessments ranging from \$33.96 to \$68.72 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #7, #8, #9 and #10. These comparables were most similar to the subject in location, size, age and most features. These comparables had improvement assessments that ranged from \$29.11 to \$33.34 per square foot of living area. The subject's improvement assessment of \$41.25 per square foot of living area falls above the range established by the best comparables in this record. The Board finds the appellant's comparable #5 was significantly larger when compared to the subject and the remainder of the appellant's comparables and all

of the board of review's comparables were significantly smaller when compared to the subject. Due primarily to the size differences, these comparables received less weight in the Board's analysis. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: October 24, 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.