



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

APPELLANT: JCT Property Investments, Inc.
DOCKET NO.: 12-03499.001-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 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: \$41,630
IMPR: \$71,410
TOTAL: \$113,040**

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 2012 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.¹ In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code assigned by the assessor as the subject. The comparables range in dwelling size from 2,100 to 2,246 square feet of living area and have improvement assessments ranging from \$34.07 to \$34.28 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment of \$55,501 or \$34.20 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 \$114,420. The subject property has an improvement assessment of \$72,790 or \$44.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables, three of which are located in the same neighborhood code assigned by the assessor as the subject. The comparables range in size from 1,300 to 1,687 and have improvement assessments ranging from \$39 to \$44 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 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 the board of review comparables #1, #2 and #3 which are similar in location, size, age and most features to the subject dwelling.

¹ While the appellant's counsel marked comparable sales as the basis of the appeal, the only evidence presented was lack of assessment uniformity.

The Board has given little weight to the appellant's comparables as the properties differ from the subject in design and size. These three board of review comparables had improvement assessments of \$42 and \$44 per square foot of living area. The subject's improvement assessment of \$45 per square foot of living area, rounded, falls slightly above the range established by the best comparables in this record and does not appear justified given the similarities of these comparables to the subject. 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.

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: August 22, 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.