



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

APPELLANT: James Little
DOCKET NO.: 12-03716.001-R-1
PARCEL NO.: 03-25-310-002

The parties of record before the Property Tax Appeal Board are James Little, the appellant, by attorney 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: \$33,560
IMPR.: \$30,790
TOTAL: \$64,350**

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 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 and one-half story dwelling of frame construction with 1,200 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement with 75% finished area, central air conditioning and a 484 square foot detached garage. The

property has a 7,920 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal.¹ The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located within the same neighborhood code as assigned by the township assessor as the subject property. The comparables are improved with one and one-half story or one-story dwellings of frame exterior construction and were built in 1949 or 1952. One comparable has central air conditioning and a 440 square foot detached garage. The comparables do not have a basement. The dwellings range from 858 to 1,138 square feet of living area and have improvement assessments that range from \$17,570 to \$24,020 or from \$20.48 to \$23.83 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 \$64,350. The subject property has an improvement assessment of \$30,790 or \$25.66 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 located within the same neighborhood code as assigned by the township assessor as the subject property. The comparables are improved with one and one-half story dwellings of brick, frame or brick and frame exterior construction and were built from 1947 to 1954. Features include a full basement with three having from 75% to 100% finished area, central air conditioning, detached garages ranging from 280 to 528 square feet of building area. Three comparables have a fireplace. The dwellings range from 999 to 1,465 square feet of living area and have improvement assessments that range from \$25,480 to \$38,650 or from \$25.17 to \$26.97 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

¹ A consolidated hearing was held on a total of two residential parcels owned by the appellant identified as Docket Nos. 11-03414.001-R-1, and 12-03716.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

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 parties submitted nine equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are most similar when compared to the subject in location, age, design, living area, foundation and features. These comparables had improvement assessments that ranged from \$25.17 to \$26.97 per square foot of living area. The subject's improvement assessment of \$25.66 per square foot of living area falls within the range established by the best comparables in this record. The Board gave little weight to the appellant's comparables as these comparables did not have basements unlike the subject's full basement. Also, appellant's comparables #2 and #3 were a different design, story height, than the subject property. 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: September 19, 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.