



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

APPELLANT: Tony Rendina
DOCKET NO.: 12-03772.001-R-1
PARCEL NO.: 06-33-306-001

The parties of record before the Property Tax Appeal Board are Tony Rendina, 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: \$78,420
IMPR: \$103,850
TOTAL: \$182,270**

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 two-story dwelling of brick and masonry construction with 3,107 square feet of living area. The home was constructed in 1984. Features of the home include a 1,351 square foot basement, central air conditioning, one

fireplace and a two-car garage. The home is situated on a 15,000 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables. These properties had improvement assessments ranging from \$51,780 to \$111,230 or from \$24.14 to \$33.08 per square foot of living area.

Counsel argued that the appellant's comparables were located within the same block as the subject property.

Based on this evidence the appellant's counsel requested the subject's total assessment be reduced to \$169,455 and the improvement assessment be reduced to \$91,035 or \$29.30 per square foot of living area, which was calculated using the average per square foot improvement assessment of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,270. The subject property has an improvement assessment of \$103,850 or \$33.42 per square foot of living area.

At the hearing the board of review called as its witness Rhonda Pavlica, Deputy Assessor for York Township. Pavlica testified that appellant's comparable #1 was a dissimilar split-level dwelling, which would be considered not comparable to the subject dwelling. In addition, the appellant's comparable #2 has a lower building assessed value due to its larger dwelling size.

The board of review submitted information on six comparables. These properties had improvement assessments ranging from \$133,360 to \$167,700 or from \$41.44 to \$52.60 per square foot of living area. The subject has an improvement assessment of \$103,850 or \$33.42 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 finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review comparables. These comparables were most similar to the subject in location, style, exterior construction, age and size. These comparables had improvement assessments ranging from \$33.08 to \$52.60 per square foot of living area. The subject has an improvement assessment of \$33.42 per square foot of living area, which is within the range established by the best comparables in this record. The Board finds the appellant's comparable #1 was a dissimilar split-level style dwelling and appellant's comparable #2 is significantly larger when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject 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.