



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

APPELLANT: Lorene Wu & Frank Di Irio
DOCKET NO.: 13-03696.001-R-1
PARCEL NO.: 09-07-207-006

The parties of record before the Property Tax Appeal Board are Lorene Wu & Frank Di Irio, the appellants, by attorney Liat R. Meisler, of Golan & Christie LLP 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: \$68,740
IMPR: \$241,950
TOTAL: \$310,690

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 2013 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 part two-story and part one-story dwelling of frame and brick exterior construction with 3,962 square feet of living area. The dwelling was constructed in 2005. Features of the home include a 1,911 square foot, 75% finished basement, central air conditioning, a fireplace and an attached garage containing 844 square feet of building area.

The property has a 15,002 square foot site and is located in Downers Grove, Downers Grove 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 the argument the appellant submitted information on seven equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with two-story, one-story, three-story or two-story, one-story or two-story, three-story, one-story dwellings of frame exterior construction and are from four to eleven years old. Features include basements ranging in size from 1,262 to 2,006 square feet, with two comparables having 100% finished area. Other features include one to three fireplaces and garages ranging in size from 480 to 732 square feet of building area. Six comparables have central air conditioning.² The dwellings range in size from 3,553 to 4,196 square feet of living area and have improvement assessments that range from \$190,540 to \$227,200 or from \$50.59 to \$56.89 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$218,861 or \$55.24 per square foot of living area.

The appellant's attorney called no witnesses and acknowledged that her paralegal Jason Kuether with over 10 years experience working in the property tax appeal department prepared the evidence. Kuether was not present at the hearing to testify and be cross-examined.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$310,690. The subject property has an improvement assessment of \$241,950 or \$61.07 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

¹ A consolidated hearing was held on residential appeals identified as Docket Nos. 12-03647.001-R-1, and 13-03696.001-R-1. Individual decisions will be rendered for each appeal based on the applicable evidence presented.

² The appellant's grid analysis did not contain information for the subject or comparables on finished basement area, central air conditioning or fireplaces. This information was obtained from the property record cards submitted by the board of review.

Gaddis testified that the appellant's comparable #3 has 3,287 square feet of finished living area instead of the 3,821 square feet of living area as reported by the appellant. Gaddis testified that 534 square feet of living area is unfinished and the improvement assessment is \$66 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted and had Gaddis testify concerning information on five equity comparables located in the same neighborhood code as the subject property. Gaddis testified that the comparables are improved with part two-story and part one-story dwellings of frame exterior construction which were built from 2005 to 2010. Features include full or partial basements, with 75% or 100% finished areas. Other features include central air conditioning, one to three fireplaces and garages ranging in size from 589 to 1,066 square feet of building area. The dwellings range in size from 3,522 to 4,059 square feet of living area and have improvement assessments that range from \$225,070 to \$245,920 or from \$58.06 to \$65.25 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 taxpayers contend 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 parties submitted twelve equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #3 and #7 due to their dissimilar design when compared to the subject. The Board gave less weight to the appellants' comparables #2, #4 and #5 due to their lack of finished basement when compared to the subject property. The

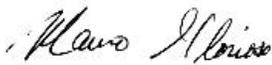
Board gave less weight to the board of review comparable #2 and #4 due to their smaller dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be the appellants' comparable #6 and the board of review comparables #1, #3 and #5. These comparables have are more similar to the subject in location, design, age, size and features. These comparables had improvement assessments that ranged from \$56.73 to \$64.23 per square foot of living area. The subject's improvement assessment of \$61.07 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.

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: May 22, 2015



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.