

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dr. Michael Easley  
DOCKET NO.: 06-02025.001-R-1  
PARCEL NO.: 06-11-417-015

The parties of record before the Property Tax Appeal Board are Dr. Michael Easley, the appellant, by attorney Whitney T. Carlisle of McCracken, Walsh & de LaVan in Chicago, and the DuPage County Board of Review.

The subject property consists of a two-story style brick and frame dwelling built in 2005 that contains 3,554 square feet of living area. Features of the home include central air-conditioning, one fireplace, a two-car attached garage and a full unfinished basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal for the subject's improvement. In support of this argument, the appellant submitted a grid analysis of 18 frame, brick and stone, frame and stone, or masonry comparable properties. The comparables consist of dwellings that were built from 1998 to 2005 and range in size from 2,989 to 4,477 square feet of living area. Limited information provided by the appellant depicts that three of the comparables have one or three fireplaces, and one has central air-conditioning. As to all 18 comparables, each has a basement, and each has a two-car or three-car garage. The properties were located in the same neighborhood code as the subject as assigned by the local assessor. The properties have improvement assessments ranging from \$176,280 to \$280,170 or from \$51.11 to \$62.62 per square foot of living area. The subject has an improvement assessment of \$233,610 or \$65.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$283,810 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of five comparable properties located in the same

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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:	\$	50,200
IMPR.:	\$	233,610
TOTAL:	\$	283,810

Subject only to the State multiplier as applicable.

neighborhood code as the subject, as assigned by the local assessor. The comparables consist of two-story style brick, masonry or stone dwellings that were each built in 2005 and range in size from 3,285 to 3,354 square feet of living area. Features of the comparables include central air-conditioning and basements ranging from 1,462 to 1,917 square feet, with one comparable having a finished basement. Four of the properties have at least one fireplace, and each has a two-car garage. These properties have improvement assessments ranging from \$215,220 to \$246,930 or from \$65.48 to \$74.18 per square foot of living area. The board of review reported market value data for the comparables as well as the subject based on its March 2005 purchase price. Based on this evidence the board of review, at hearing, requested the subject's assessment be increased.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted 23 comparables for its consideration. The Property Tax Appeal Board gave less weight to the appellant's comparables #3, #5, #8, #9, #11, #12, #15, #16 and #18 because they were dissimilar in design, size, exterior construction and/or age when compared to the subject. The Board finds the remaining comparables submitted by both parties were generally similar to the subject in most respects. These most representative comparables had improvement assessments ranging from \$55.06 to \$74.18 per square foot of living area, which supports the subject's improvement assessment of \$65.73 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted. Further, the Property Tax Appeal Board finds that an increase in the subject's assessment is not justified based on the equity argument and evidence presented by both parties. The Board gave no weight to

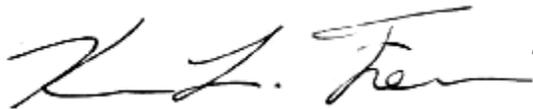
the market value evidence presented by the board of review, because it did not address the appellant's equity argument.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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.

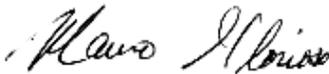
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Chairman



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Member



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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: June 19, 2009

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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.