



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

APPELLANT: Dennis Dean  
DOCKET NO.: 07-00343.001-R-1  
PARCEL NO.: 07-01-22-201-040-0000

The parties of record before the Property Tax Appeal Board are Dennis Dean, the appellant, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:     \$36,670  
IMPR:     \$131,020  
TOTAL:    \$167,690**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 2,953 square feet of living area.<sup>1</sup> The dwelling is 11 years old. Features of the home include a full 1,646 square foot basement with 1,365 square feet of finished area,<sup>2</sup> central air conditioning, a fireplace, and a two-car garage of 530 square feet of building area. The property is located in Naperville, Wheatland Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised concerning the land assessment. The appellant also reported the subject property was purchased in December 2004 for \$398,000.

In support of the inequity argument, the appellant submitted information on three comparable properties said to be .25-miles from the subject and described as two-story frame or frame and

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<sup>1</sup> The property record card has this figure, although in the grid analysis the board of review set forth the subject as having 2,952 square feet of living area.

<sup>2</sup> While the appellant reports the basement finish, the property record card and board of review grid analysis fail to show any finished basement area for the subject dwelling.

masonry dwellings that range in age from 10 to 15 years old. The comparable dwellings range in size from 2,907 to 2,984 square feet of living area. Features include full basements of unknown finish, if any, central air conditioning, a fireplace, and a garage ranging in size from 456 to 633 square feet of building area. One of the comparables also has a pool. The comparables have improvement assessments ranging from \$120,610 to \$128,543 or from \$40.92 to \$43.68 per square foot of living area. The subject's improvement assessment is \$131,020 or \$44.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$121,750 or \$41.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$167,690 was disclosed. In support of the subject's assessment, the board of review presented a letter from the Wheatland Township Assessor, a letter from the Chief Deputy Assessor, a two-page grid analysis of six comparable properties with applicable property record cards, and a grid reiterating the appellant's three comparables.

In the letter, the assessor argued that appellant's comparable #3 is "not a valid" comparable because it is located in a neighboring subdivision to the subject. Moreover, the assessor wrote the subject dwelling "has a finished basement" making this the largest difference between the subject and comparables presented along with other amenities such as a larger patio versus decks for the two comparables in the area.

In reiterating the appellant's comparables, the board of review's analysis had some differences in basement size for the appellant's comparables, but indicated no finished basement area just like that shown on the grid for the subject. The board of review also did not show a garage or a fireplace for appellant's comparable #3.

The board of review presented a two-page grid analysis of six comparables, each of which was numbered 1-3, but will be referred to herein as 1-6. Contrary to the subject's property record card, the board of review noted the subject as having 2,952 square feet of living area. No finished basement was noted in either the grid or the property record card for the subject. On the grid, the subject was also said to be on a "busy street" as a site description, but the subject had a land assessment identical to all of the six comparables regardless of whether their 'site description' indicated a "busy street" or not.

The board of review's six comparables were all said to be located in the same neighborhood code assigned by the assessor as the subject. The six comparable properties consist of two-story frame dwellings that range in age from 8 to 12 years old. The dwellings range in size from 2,834 to 2,970 square feet of living area. Features include full basements ranging in size from 1,421 to 1,684 square feet of building area, one of which has 855 square feet of finished area, central air conditioning, a

fireplace, and a two-car or three-car garage. These properties have improvement assessments ranging from \$127,390 to \$136,620 or from \$44.18 to \$46.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

As pointed out in footnote 2 and despite the letter of the assessor, there is no documentation to support that the assessing officials have assessed the subject property for a finished basement. As such, the Property Tax Appeal Board finds the most comparable properties for purposes of assessment equity will be those properties with unfinished basements. The parties submitted a total of nine equity comparables to support their respective positions before the Board. The Board finds that all nine comparables are similar to the subject in location, despite the assessor's notation that appellant comparable #3 is in a neighboring subdivision.

The Board has given less weight to board of review comparable #1 due to its recorded basement finish and to appellant's comparable #2 due to its inground pool. The Board finds the remaining seven comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$40.92 to \$45.65 per square foot of living area. The subject's improvement assessment of \$44.37 per square foot of living area is within the range established by the most similar comparables presented on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 23, 2010

*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.