



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

APPELLANT: Stanley & Janice Pukael
DOCKET NO.: 07-01989.001-R-1
PARCEL NO.: 03-35-412-010

The parties of record before the Property Tax Appeal Board are Stanley & Janice Pukael, the appellants; 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: \$ 52,260
IMPR.: \$ 37,200
TOTAL: \$ 89,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 972 square feet of living area that was built in 1951. Features include a full basement that has 700 square feet of finished area, central air conditioning, one fireplace, and a 360 square foot detached garage. The dwelling is situated on a 9,300 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellants submitted a letter addressing the appeal, property detail sheets and an analysis of three suggested comparables located from one block to one mile from the subject. The comparables have lots that contain from 7,740 to 9,300 square feet of land area. The comparables consist of one-story frame or brick dwellings that are from 52 to 70 years old. Two comparables have full unfinished basements and one comparable has

a full, partially finished basement with 700 square feet of finished area. One comparable has central air conditioning and all the comparables have garages that range in size from 280 to 308 square feet. The dwellings range in size from 875 to 999 square feet of living area and have improvement assessments ranging from \$29,510 to \$36,610 or from \$33.73 to \$36.87 per square foot of living area. The subject property has an improvement assessment of \$37,200 or \$38.27 per square foot of living area.

Comparables 2 sold in July 2006 for \$325,000 or \$334.71 per square foot of living area including land.

The appellants argued that according to the Office of Federal Housing Enterprises Oversight, property values in the Chicago-Naperville-Joliet area have appreciated by only 1.62% during 2007. Therefore, the appellants argued the subject's assessment increase of 12.25% from the prior year is unjustified because all economic indicators show home value are stagnant or on the decline. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$89,460 was disclosed. The subject's assessment reflects an estimated market value of \$269,513 or \$277.28 per square foot of living area including land using DuPage County's 2007 three-year median level of assessments of 33.26%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, and an analysis of three suggested comparables located in the subject's assessment neighborhood as defined by the local assessor. The comparables consist of one-story brick or frame dwellings that were built from 1908 to 1958. The comparables have lots that contain from 5,456 to 12,025 square feet of land area. The comparables have full or partial finished basements, two comparables have central air conditioning, two comparables have at least one fireplace and all the comparables have detached garages that range in size from 215 to 590 square feet. The dwellings range in size from 866 to 1,024 square feet of living area and have improvement assessments ranging from \$33,990 to \$38,580 or from \$37.35 to \$43.09 per square foot of living area. The subject property has an improvement assessment of \$37,200 or \$38.27 per square foot of living area.

The comparables sold from July 2004 to July 2007 for prices ranging from \$317,000 to \$372,000 or from \$309.57 to \$408.79 per square foot of living area including land. 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 Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellants have not overcome this burden.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, . . . and assess the property at 33 1/3% of its fair cash value. (35 ILCS 200/9-155). The owner of property on January 1 in any year shall be liable for the taxes of that year, . . . (35 ILCS 200/9-175). The Property Tax Appeal Board finds the Property Tax Code requires assessment officials to assess real property at 33 1/3% of fair cash value as of January 1 of each year.

The Board finds this record contains sales information on four suggested comparable sales. The Board gave diminished weight to the comparable sales 1 and 3 submitted by the board of review. Comparable 1 is considerably older in age than the subject and comparable 3 sold in 2004, which not considered indicative of the subject's fair cash value as of the January 1, 2007, the assessment date at issue in this appeal. The Board finds the two remaining comparable sales are most similar when compared to the subject in physical characteristics and date of sale. They sold in July 2006 and July 2007 for prices of \$317,000 and \$325,000 or \$309.57 and \$334.71 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$269,513 or \$277.28 per square foot of living area including land, which is considerably less than the two most similar comparable sales in this record. After considering adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and no reduction is warranted.

The Board also gave little merit to the appellants' argument that the assessor unjustly increased the subject's assessment by 12.25% from the prior assessment because economic indicators show home values are stagnant or on the decline. The Board finds this type of argument is not a persuasive indicator demonstrating the subject's assessment of \$89,460 for 2007 is not reflective of fair cash value. The Board finds rising or falling assessments

from assessment year to assessment year on a percentage basis do not indicate whether a particular property is correctly assessed. The assessment of a property under appeal together with its salient characteristics must be compared and analyzed with the current market conditions to determine whether a particular property's assessment is reflective of fair market value. As noted above, the Board found the best market evidence in this record clearly supports the subject's assessed valuation. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The appellants also argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellants have not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains six suggested equity comparables for consideration. The Board gave less weight to comparable 1 submitted by the appellant due to its distant location when compared to the subject. The Board also gave less weight to comparable 1 submitted by the board of review due to its considerably older age when compared to the subject. The Property Tax Appeal Board finds the remaining four comparables are most representative of the subject in age, size, style and amenities. They have improvement assessments ranging from \$35,800 to \$38,580 or from \$36.45 to \$43.09 per square foot of living area. The subject property has an improvement assessment of \$37,200 or \$38.27 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. 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

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: February 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.