



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

APPELLANT: David & Deborah Golightly  
DOCKET NO.: 07-02575.001-R-1  
PARCEL NO.: 09-18-402-045

The parties of record before the Property Tax Appeal Board are David & Deborah Golightly, 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: \$73,800  
IMPR.: \$97,020  
TOTAL: \$170,820**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an irregularly-shaped residential parcel located in Downers Grove, Downers Grove Township, DuPage County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three comparables located near the subject.<sup>1</sup> The comparables contain from 103 to 110 adjusted front feet of land and have land assessments ranging from \$57,890 to \$60,970 or \$554

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<sup>1</sup> The appellants' petition indicated the comparables contain from 16,885 to 21,200 square feet of land area and have land assessments ranging from \$57,320 to \$60,970 or \$2.89 or \$3.39 on a per square foot basis. The appellants reported the subject contains 19,230 square feet of land area and has a land assessment of \$73,800 or \$3.84 per square foot.

or \$560 per adjusted front foot. The subject contains 108 adjusted front feet of land and has a land assessment of \$73,800 or \$683 per adjusted front foot. The appellants contend the subject has lost value because it backs up to a busy road and that the high school football field across the road, which is also used as a band practice field, have associated noise which has caused a loss in value to the subject lot. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$65,000.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$170,820 was disclosed. In support of the subject's land assessment, the board of review submitted a letter prepared by the township assessor, a chart which details the subject, the appellants' comparables and the board of review's comparables, a plat drawing of the subject's subdivision that depicts the subject and both parties' comparables, property record cards and a grid analysis detailing the subject and both parties' comparables. The letter stated the appellants' comparables 2 and 3, while geographically near the subject, are in a different neighborhood code because they have ingress/egress on 63<sup>rd</sup> Street, a busy four-lane thoroughfare. These comparables receive a -10% obsolescence factor for this reason. The subject, the appellants' comparable 1 and the board of review's three comparables are in a different neighborhood code, and have ingress/egress on Plymouth Court, a cul-de-sac residential street. For this reason, these latter properties do not receive an obsolescence adjustment. The grid indicated the board of review's comparables have from 95 to 119 adjusted front feet and have land assessments ranging from \$66,320 to \$69,640 or from \$557 to \$800 per adjusted front foot. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 that a reduction in the subject's assessment is not warranted. The appellants' 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 appellants have not overcome this burden.

The Board finds the parties submitted six land comparables for its consideration. The appellants' comparables 2 and 3 were given less weight in the Board's analysis, due to their location in a different neighborhood because, while they are

geographically near the subject, they have ingress/egress on 63<sup>rd</sup> Street, a busy thoroughfare. These two properties receive a 10% obsolescence factor to account for this detrimental feature. The Board finds the appellants' comparable 1 and the board of review's three comparables are situated very near the subject and have ingress/egress on Plymouth Court, a cul-de-sac residential street. These comparables were given most weight in the Board's analysis because they are not encumbered like the appellants' comparables 2 and 3 and have not received an obsolescence adjustment. These most representative properties have land assessments ranging from \$560 to \$800 per adjusted front foot of land area. The subject's land assessment of \$683 per adjusted front foot falls within the range of the most similar comparables in this record. The appellants also argued the subject suffers a loss in value associated with street noise from 63<sup>rd</sup> Street, along with noise from the high school band practice field across the road. However, the appellants failed to submit any credible market evidence to support their contention that the subject has lost value for this reason. After considering the similarities and differences in both parties' comparables, the Property Tax Appeal Board finds the subject's land assessment is supported.

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 Property Tax Appeal Board finds the appellants have failed to prove inequity by clear and convincing evidence and the subject's assessment as determined 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. Guit*

Chairman

*K. L. Fern*

Member

*Frank A. Grief*

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.