



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

APPELLANT: Gioacchino & Maria Prato
DOCKET NO.: 07-02965.001-R-1
PARCEL NO.: 06-33-405-001

The parties of record before the Property Tax Appeal Board are Gioacchino & Maria Prato, 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: \$118,340
IMPR.: \$ 98,850
TOTAL: \$217,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is comprised of a 19,921 square foot lot that is improved with a single-family dwelling. The subject parcel is located at the entrance of Saddle Brook Subdivision and fronts 35th Street, York Township, DuPage County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment as the basis of the appeal. The subject's improvement assessment was not contested.

In support of the inequity claim, the appellants submitted property record cards and a land assessment analysis of three suggested land comparables located approximately one block from the subject along 35th Street. However, the comparables are located in a different assessment neighborhood (TFC) than the subject (SBK) as defined by the township assessor. The lots range in size from 43,560 to 44,867 square feet of land area and have land assessments ranging from \$88,090 to \$90,830 or \$2.02

per square foot of land area. The subject property has a land assessment of \$118,340 or \$5.94 per square foot of land area.

Although the subject's improvement was not contested, the appellants argued the comparables are improved with dwellings that were constructed during the same era as the subject. Thus, the appellants argued these lots are most similar to the subject. The appellants argued the comparables are superior to the subject due to their larger size and water frontage/view, but they are assessed for considerably less than the subject. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$217,190 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the deputy assessor addressing the appeal, property record cards and assessment analysis for six suggested comparables, a letter tendered by the appellants to the DuPage County Board of Review, a location map, four photographs of 35th Street, a Real Estate Transfer Declaration depicting the sale price of an improved property located in Saddle Brook subdivision, and a land development reports for lots located in assessment neighborhoods SBK and TFC.

Ronald Pajda, Deputy Assessor for York Township, was present at the hearing for direct testimony and cross-examination regarding the evidence prepared on behalf of the board of review. The first assessment analysis consists of six suggested comparable lots. The comparables are located in assessment neighborhood SBK like the subject; three lots are interior lots within Saddle Brook subdivision unlike the subject; and two comparables front 35th Street like the subject. The lots range in size from 15,000 to 25,123 square feet of land area and have land assessments ranging from \$89,100 to \$149,230 or \$5.94 per square foot of land area. The subject property has a land assessment of \$118,340 or \$5.94 per square foot of land area.

In further support of the subject land assessment, the board of review submitted a land development report of 26 suggested comparable lots. The lots are located along 35th Street within the SBK assessment neighborhood like the subject. The lots range in size from 15,000 to 41,932 square feet of land area and have land assessments ranging from \$89,100 to \$245,870 or \$5.94 per square foot of land area.

The second land development report is comprised of 12 suggested comparable lots. The lots are located along 35th Street and within the adjacent subdivision. They are indentified as being located in the TFC assessment neighborhood as defined by the township assessor. The lots range in size from 43,560 to 124,268 square feet of land area and have land assessments ranging from

\$87,990 to \$124,268 or from \$2.02 to \$2.12 per square foot of land area.

The deputy assessor testified assessment neighborhood TFC is a different market area than assessment neighborhood SBK, where the subject is located based on market sales. The assessor testified the different assessment neighborhoods were established by market sales, but acknowledged no market evidence was submitted into this record.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Under cross-examination, Pajda could not explain why larger lots located in close proximity are assessed less than the subject. He next testified land assessment were based on historical market data and tear down sales, which were not contained in this record.

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 Board further finds no reduction in the subject's land assessment is warranted.

The appellants argued 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 Property Tax Appeal Board finds 25 land comparables submitted by the board of review are most similar to the subject in size and location. All of these land comparables are located along 35th Street like the subject. They range in size from 15,000 to 21,609 square feet of land area and have land assessments ranging from \$89,100 to \$128,350 or \$5.94 per square foot of land area. The subject property, which has 19,921 square feet of land, has a land assessment of \$118,340 or \$5.94 per square foot of land area identical to the comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is warranted.

The Property Tax Appeal Board gave diminished weight to eight comparables submitted by the board of review. Four comparables are larger in size when compared to the subject and four other comparables are interior located lots within Saddle Brook

subdivision, unlike the subject's location on 35th Street. The Property Tax Appeal Board also gave less weight to the three land comparables submitted by the appellant due to their considerably larger size when compared to the subject. The Board recognizes the appellants' argument and finds it problematic that these three larger, superior situated lots have lower land assessments than the subject without supporting credible market evidence. However, the Board finds it lacks jurisdiction to determine the correctness of these comparables' land assessments. The Board's jurisdiction in this appeal is to find the subject's correct land assessment based on the principals of uniformity.

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 geographic 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 appellants have 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: December 23, 2009

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.