



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

APPELLANT: Andrew Zolper
DOCKET NO.: 07-03030.001-R-1
PARCEL NO.: 05-14-212-006

The parties of record before the Property Tax Appeal Board are Andrew Zolper, the appellant, 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: \$81,670
IMPR: \$78,460
TOTAL: \$160,130**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame single-family dwelling containing 1,635 square feet of living area. The dwelling is 54 years old. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace, and a detached two-car garage of 520 square feet of building area. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment; no dispute was raised concerning the land assessment. The appellant submitted information on four comparable properties located in the same neighborhood code assigned by the assessor as the subject. The comparables were described as one-story or two-story frame dwellings that range in age from 37 to 79 years old. The comparable dwellings range in size from 1,728 to 2,336 square feet of living area. Features include full or partial basements, three of which are either 25% or 50% finished. Three comparables have central air conditioning, a fireplace, and a garage ranging in size from 240 to 552 square feet of building area. The comparables have improvement assessments ranging from \$29,430 to \$81,420 or from \$17.03 to \$45.33 per square foot of living area. The subject's improvement assessment is \$78,460 or \$47.99 per

square foot of living area. The appellant also reported that the subject property was purchased in April 2005 for \$475,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$42,723 or \$26.13 per square foot of living area which reportedly was the average of the four comparables presented when using the post-exemption improvement assessment for comparable #2.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$160,130 was disclosed. The board of review presented a letter addressing the appellant's suggested comparables, a spreadsheet with comparables in support of the subject's assessment, and a map depicting the location of both parties' comparables in relation to the subject.

As to the appellant's data, the board of review noted differences in location, size, design, and/or condition as compared to the subject property. The board of review also reported sales data concerning the appellant's comparables including that comparable #1 sold for \$28,000 less than the subject in April 2006; comparable #3 sold for \$55,000 less than the subject in April 2007 and was extensively renovated resulting in a 2008 re-sale for \$725,000; and comparable #3 sold in October 2004, six months before the subject's sale, for \$93,000 less than the subject.

In support of the subject's assessment, the board of review presented a spreadsheet of four comparable properties, two of which were on the subject's street, and all of which were in the same neighborhood code assigned by the assessor as the subject. The four comparables consist of two-story frame or frame and masonry dwellings that range in age from 50 to 68 years old. The dwellings range in size from 1,418 to 1,896 square feet of living area. Features include full or partial basements, one of which is 25% finished, central air conditioning, a fireplace, and a garage ranging in size from 210 to 484 square feet of building area. These properties have improvement assessments ranging from \$78,210 to \$89,630 or from \$46.50 to \$61.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted the discussion by the board of review of sales data and/or subsequent renovation of the appellant's comparables was irrelevant to the instant equity argument. Appellant further contends that his comparable #2, while admittedly a one-story structure, should be seen as comparable since it is similar in size and has "more usable and convenient" layout on one level. Lastly, appellant suggests that average assessment of appellant's comparables corrected to \$31.88 per square foot of living area would be appropriate, or alternatively, a reduction in the improvement assessment of the subject reflective of the average of all eight comparables at \$41.32 per square foot of living area.

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.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960), discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill. 2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]

Apex Motor Fuel, 20 Ill. 2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill. 2d at 21.

The Board finds the comparables submitted by the appellant sold between October 2004 and April 2007 for prices ranging from

\$357,000 to \$446,200 and have improvement assessments ranging from \$17.03 to \$45.33 per square foot of living area. The subject property sold in April 2005 for \$475,000, or from \$28,800 to \$118,000 more than the appellant's comparables. The subject property has an improvement assessment \$47.99 per square foot of living area, slightly higher than appellant's assessment comparables. The Board finds the subject's slightly higher per square foot improvement assessment on this basis alone is well justified giving consideration to the credible market evidence contained in this record. Moreover, the subject's 2007 total assessment reflects a market value of approximately \$480,390 which, two years after its purchase, is only slightly higher than its April 2005 purchase price and reflects about a .5% increase in value per year.

In this appeal the parties submitted a total of eight equity comparables to support their respective positions. The Board has given less weight to appellant's comparables #2 and #3 due to differences in design, size and/or age as compared to the subject property. The Board finds the remaining six 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 \$17.03 to \$61.95 per square foot of living area. The subject's improvement assessment of \$47.99 per square foot of living area is within the range established by the most similar comparables. 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 P. 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: June 18, 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.