

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Bartel
DOCKET NO.: 07-03923.001-R-1
PARCEL NO.: 09-29-404-024

The parties of record before the Property Tax Appeal Board are Michael Bartel, the appellant; and the DuPage County Board of Review.

The subject property is improved with a part two-story and part one-story single family dwelling of frame and brick construction that contains 2,136 square feet of living area. The dwelling was constructed in 1986 with an addition in 1993. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 441 square foot attached garage. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant presented descriptions and assessment information on four comparable properties and a listing sheet on one additional comparable not included on the grid analysis on the appeal form. Information on the fifth comparable was provided on a listing sheet and based on the property record card provided by the board of review. The comparables were composed of part two-story and part one-story single family dwellings that ranged in size from 1,863 to 2,244 square feet of living area. The comparables were constructed from 1985 to 1987 and were of brick and frame exterior construction. Each of the comparables had a full or partial unfinished basement, one or two fireplaces and an attached garage. Four of the comparables were reported to have central air conditioning. The comparables had improvement assessments ranging from \$74,930 to \$93,130 or from \$40.22 to \$42.55 per square foot of living area. These same comparables had land assessments ranging from \$36,310 to \$40,310.

At the hearing the appellant explained the subject and the comparables were constructed by the same builder that had built three basic models; New Castle, Madison and Dorchester. He stated the subject property was a Madison model. He also was of

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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:	\$	37,560
IMPR.:	\$	86,840
TOTAL:	\$	124,400

Subject only to the State multiplier as applicable.

the opinion his comparable 1, located at 2418 Marlborough Lane, was the best comparable. This property had a land assessment of \$36,610 and an improvement assessment of \$79,270 or \$42.55 per square foot of living area. The appellant also asserted the subject lot's assessment was excessive in relation to the comparables due to the location on a collector street and due to the fact that the back of the lot slopes to a sewer. Based on this data the appellant requested the subject's total assessment be reduced to \$115,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$124,400 was disclosed. To demonstrate the subject was equitably assessed the board of review provided an analysis of the appellant's comparables and submitted four additional comparables. The board also provided a map noting the locations of the comparables submitted by the parties. All but appellant's comparable 2 were located near the subject property. The board of review's comparables were improved with part two-story and part one-story dwellings of frame and brick construction that ranged in size from 1,985 to 2,180 square feet of living area. The dwellings were constructed from 1985 to 1986, with one comparable having an addition in 1989. Each comparable had a partial unfinished basement, two were reported as having central air conditioning, and each had a fireplace. These properties had improvement assessments ranging from \$82,550 to \$89,930 or from \$39.65 to \$42.27 per square foot of living area. These same comparables had land assessments ranging from \$41,780 to \$47,200.

The board of review witness testified that land in the subject's area was assessed on an adjusted front foot (AFF) basis. According the board of review's analysis those eight comparables located in the subject's neighborhood had land assessments ranging from \$536 to \$539 per AFF. The subject's land assessment equates to \$537 per AFF.

The board of review's evidence also indicated five of the comparables submitted by the parties sold from August 2005 to August 2006 for prices ranging from \$340,201 to \$445,000 or from \$174.19 to \$201.51 per square foot of living area. The subject's assessment of \$124,400 equates to a market value of approximately \$396,680 or \$185.71 per square foot of living area using the 2007 three year median level of assessments for DuPage County of 31.36%. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued assessment inequity 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

assessments 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 a reduction is not warranted.

The record contains descriptions and assessment information on nine comparables submitted by the parties. The comparables were improved with homes that were similar to the subject dwelling in age, style and features. These properties had improvement assessments ranging from \$74,930 to \$93,130 or from \$39.65 to \$42.55 per square foot of living area. The subject property has an improvement assessment of \$86,840 or \$40.66 per square foot of living area, which is within the range established by the comparables. Significantly, the appellant indicated his comparable number 1 was most similar to the subject. This comparable had an improvement assessment of \$42.55 per square foot of living area, which is higher than the subject's improvement assessment on a per square foot basis. The Board finds this data indicates the subject dwelling is being uniformly and equitably assessed.

With respect to the subject's land assessment, the evidence disclosed that land in the subject's area was assessed on an adjusted front foot (AFF) basis. The eight comparables located in the subject's neighborhood had land assessments ranging from \$536 to \$539 per AFF. The subject's land assessment equates to \$537 per AFF, which is equitable and uniform.

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.

The Board further finds five of the comparables submitted by the parties sold from August 2005 to August 2006 for prices ranging from \$340,201 to \$445,000 or from \$174.19 to \$201.51 per square foot of living area. The subject's assessment of \$124,400 equates to a market value of approximately \$396,680 or \$185.71 per square foot of living area using the 2007 three year median level of assessments for DuPage County of 31.36%. Based on these sales the Board finds the subject's assessment is reflective of its market value.

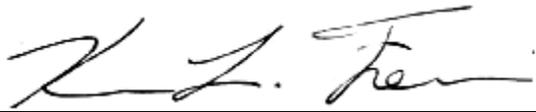
As a final point the appellant argued that the subject's lot assessment was excessive due to the location on a collector street and due to the fact that the back of the lot slopes to a sewer. The Board finds the appellant submitted no market data to demonstrate the subject's land assessment or total assessment was

excessive and not reflective of its market value considering its location.

For these reasons the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not 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.

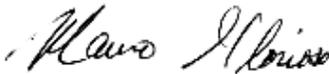
Chairman



Member



Member



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: June 19, 2009



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.