



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

APPELLANT: Walter Ascher
DOCKET NO.: 07-03929.001-R-1
PARCEL NO.: 02-11-306-018

The parties of record before the Property Tax Appeal Board are Walter Ascher, the appellant, by attorney Thomas M. Battista, of Rock, Fusco & Associates, LLC of Chicago; 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: \$57,900
IMPR.: \$279,630
TOTAL: \$337,530

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a five year-old, two-story style masonry dwelling that contains 4,441 square feet of living area. Features of the home include central air conditioning, three fireplaces, a three-car attached garage and a full basement with 1,853 square feet of finished area. The subject is located in Bloomingdale, Bloomingdale Township, Du Page County.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board contending unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties. The comparables consist of two-story style masonry dwellings that are three or four years old and range in size from 4,552 to 4,871 square feet of living area. Features of the comparables include 3.5 or 4 bathrooms and three-car garages. These properties have

improvement assessments ranging from \$247,830 to \$261,200 or from \$52.71 to \$55.67 per square foot of living area. The subject has an improvement assessment of \$279,630 or \$62.97 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$239,815 or \$54.00 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$337,530 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of the appellant's comparables and four additional comparables. The assessor's letter explained the appellant's comparables have full, unfinished basements. The assessor claimed the finished basement "adds significantly to the assessed value per S.F. of the improvements. . ."

The board of review's comparables consist of two-story style brick dwellings that range in age from new to four years. The comparables range in size from 4,511 to 5,175 square feet of living area and have features that include central air conditioning, one or two fireplaces, three-car garages and full basements. Three of these properties have full unfinished basements, while one has a basement that is 80% finished like the subject. These properties have improvement assessments ranging from \$251,710 to \$296,560 or from \$52.17 to \$62.17 per square foot of living area. The assessor also included a chart of the appellant's and board of review's comparables, which depicts their improvement assessments with and without finished basements. The properties with the highest improvement assessments per square foot are the subject (\$62.97) and the board of review's comparable 2 (\$62.17), which have finished basements. However, the subject has the highest improvement assessment of all the comparables, with or without the basement factored into the assessment. The assessor explained this is because the subject is the smallest of all the comparables in living area and that "the properties with the least amount of S.F. have a higher A/V per S.F. than properties with more S.F." Finally, the assessor's letter stated the subject sold in July 2005 for \$1,110,000, but that its 2007 assessment reflects a market value of only \$1,012,590. 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 appellant's 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 appellant has not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board finds all the comparables were similar to the subject in design, exterior construction, age and most features. However, only the subject and the board of review's comparable 2 had finished basements. Therefore, the board of review's comparable 2 was given most weight in the analysis. This comparable had an improvement assessment of \$62.17, including the finished basement, while the subject had a slightly higher improvement assessment of \$62.97 per square feet of living area. The board of review's comparable 2 contains 4,770 square feet of living area, while the subject contains just 4,441 square feet and has the least amount of living area in this record. The Board finds the assessor's point that larger properties tend to have lower assessments on a per square foot basis accords with accepted appraisal and assessment theory, which holds that, as the size of a building increases, its cost per square foot decreases. The Board also finds the record disclosed that the subject sold in July 2005 for \$1,110,000, but that its 2007 assessment reflects a market value of only \$1,012,590. Based on this analysis, the Property Tax Appeal Board finds the subject's assessment is equitable.

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 appellant has 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark 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.