FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nalini Nathwani
DOCKET NO.: 07-04077.001-R-1
PARCEL NO.: 05-25-307-013

The parties of record before the Property Tax Appeal Board are Nalini Nathwani, 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:	$33,980
IMPR.:	$131,250
TOTAL:	$165,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick exterior construction containing 2,625 square feet of living area. The dwelling is 20 years old. Features of the home include a full, finished basement, central air conditioning, a fireplace, and a two-car garage of 462 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. In support of the inequity argument, the appellant submitted a grid analysis on four comparable properties identified only by parcel identification numbers[1] and described as "neighbor" to the subject. Appellant also submitted color photographs identified as five different parcel numbers, but the numbers do not match in all cases the properties identified in the grid analysis. In addition there were three photographs labeled as being the

[1] The board of review's response to this appeal noted that comparable #4, identified as parcel 05-26-408-002, was an incorrect parcel number as the data submitted by appellant actually related to parcel 05-26-409-001.

subject property, one of which depicted soffit dangling on a dormer.

The four comparables set forth in the grid analysis were described as two-story frame or frame and masonry dwellings that range in age from 16 to 27 years old. The comparable dwellings range in size from 2,431 to 2,563 square feet of living area. Features include full or partial basements which have been finished, central air conditioning, a fireplace, and a garage ranging in size from 441 to 483 square feet of building area. The comparables have improvement assessments ranging from $109,290 to $119,920 or from $44.00 to $49.33 per square foot of living area. The subject's improvement assessment is $131,250 or $50.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $120,750 or $46.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $165,230 was disclosed.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties said to be in the subject's neighborhood and, but for one, are the same model as the subject dwelling; five of the comparables are located on the same street as the subject. The comparables were described as two-story brick or frame dwellings that range in age from 18 to 20 years old. The dwellings range in size from 2,505 to 2,635 square feet of living area. Features include full basements, one of which is said to have 50% finished area, central air conditioning, a fireplace, and a garage of 462 square feet of building area. These properties have improvement assessments ranging from $129,630 to $149,990 or from $51.75 to $59.24 per square foot of living area.

In response to the appellant's evidence, the board of review noted that all of appellant's comparables were located within the subject's neighborhood, but only comparable #2 was the same model as the subject dwelling; however, the assessor also reported this comparable, upon review, was found to have an error in the assessment which will be increased for 2010. As to comparable #1, the assessment for finished basement should have been for 75% finished area rather than 25% which the assessor reports will be corrected. Comparable #3 was noted to be 6 years older than the subject dwelling and comparable #4 was of frame exterior construction compared to the subject's all brick exterior.

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

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.

The parties submitted ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #4 and board of review comparable B due to their frame exterior construction as compared to the subject's all brick construction. The Board has also given less weight to appellant's comparable #3 due to its slightly greater age than the subject dwelling. The Board finds the remaining seven 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 $45.48 to $59.24 per square foot of living area. The subject's improvement assessment of $50.00 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.

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: May 21, 2010

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.