FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jesse & Elizabeth Soszko
DOCKET NO.: 07-04090.001-R-1
PARCEL NO.: 03-36-108-013

The parties of record before the Property Tax Appeal Board are Jesse & Elizabeth Soszko, 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:	$52,260
IMPR.:	$91,410
TOTAL:	$143,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 53-year-old, two-story frame single-family dwelling that contains 2,424 square feet of living area. Features of the home include a 936 square foot unfinished basement, zoned central air-conditioning, a fireplace, and a detached two-car garage of 440 square feet of building area. The property is located in Elmhurst, Addison Township, DuPage County.

The appellants submitted evidence to the Property Tax Appeal Board of both assessment data and sale prices of comparable properties. In a cover letter, the appellants acknowledged that the sales and assessment data from the assessing officials in DuPage County depicted homes that sold in 2005 and 2006 for $370,000. Appellants further contend that they submitted proof to the county assessing officials that comparable homes sold from $300,000 to $305,000 or about 20% less. The appellants herein seek to substantiate their appeal before the Property Tax Appeal Board "through the assessor's examples of the market in 2006, illustrating the maximum value of comparable home sales." In

addition, the appellants submitted Multiple Listing Service sheets on three additional properties.

The appellants submitted a grid analysis of three comparable properties said to be located in the same neighborhood code assigned by the assessor as the subject. The comparables were described as two-story frame or frame and brick dwellings that were built between 1950 and 1971. The dwellings range in size from 1,560 to 2,244 square feet of living area. Two comparables have unfinished basements and one has no basement. In addition, two of the homes feature central air-conditioning and each has a garage ranging in size from 360 to 546 square feet of building area. These properties have improvement assessments ranging from $59,210 to $87,880 or from $37.96 to $40.68 per square foot of living area. The subject has an improvement assessment of $91,410 or $37.71 per square foot of living area. Each of these comparables also reportedly sold between September 2005 and December 2006 for prices ranging from $370,000 to $373,500 or from $166.44 to $238.46 per square foot of living area including land.

In further support of the overvaluation argument, the appellants submitted three Multiple Listing Service sheets. Drawing data from these sheets and analyzing the grid of these properties presented by the board of review in this matter, the comparables were said to be two, one and one-half-story and one, two-story frame dwellings that range in age from 59 to 81 years old. The comparables ranged in size from 1,452 to $1,904 square feet of living area. Two comparables had basements. Each comparable had central air conditioning and two comparables had garages. In addition, two of the comparables had sheds. Two comparables sold in August and October 2007 for $300,000 and $305,000 or $157.56 and $210.06 per square foot of living area including land. One comparable was listed in April 2007 for $316,500 or $179.63 per square foot of living area including land.

Based on this evidence, the appellants requested the subject's total assessment be reduced to $123,944 which would reflect an estimated market value of approximately $371,832 or $153.40 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $143,670 was disclosed. The subject has an estimated market value of $431,960 or $178.20 per square foot of living area including land as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 33.26%. In response to the appeal, the board of review submitted a letter from the Addison Township Assessor along with two grid analyses, one of which set forth the appellants' three sales comparables provided on the Multiple Listing Service sheets. As to the appellants' evidence, the township assessor noted that appellants' sales comparables #1 and #3 are both substantially smaller than the subject dwelling.

In its grid analysis, the board of review reiterated the three comparables appellants presented in their grid analysis. Through the township assessor, the board of review notes that comparable #1 was presented for its sale data, even though it has no basement and is substantially smaller than the subject. Comparable #2 was deemed similar to the subject and its 2005 sale was not adjusted for time. Comparable #3, while newer than the subject, was similar in size and presented "for market activity."

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.

Initially the appellants' 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 appellants have not overcome this burden.

The parties submitted a three equity comparables for the Board's consideration. The Board gave less weight to the equity comparables #1 and #3 because they differed in size and age, respectively, from the subject property. The Board finds equity comparable #2 was most similar to the subject in terms of style, size, features and/or age. This comparable had an improvement assessment of $39.16 per square foot of living area. The subject's improvement assessment of $37.71 per square foot of living area is below this most similar property. 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 on grounds of lack of uniformity of assessment.

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 appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value

must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The parties submitted six comparable sales for the Board's consideration and in order to support their respective positions in this matter. The Board has given less weight to comparables #1 and #3 presented by both parties for the same reasons outlined in the equity analysis concerning their size and age. The Board also has given reduced weight to appellants' sales #1 and #3 from the Multiple Listing Service sheets because each dwelling differed from the subject in design, size and/or age. The Board finds comparable #2 submitted by both parties and sale #2 submitted by the appellants were the most similar to the subject in age, design, size, and/or features. These comparables sold in September 2005 and August 2007 for prices of $373,500 and $300,000 or $166.44 and $157.56 per square foot of living area including land. The subject's assessment reflects a market value of $431,960 or $178.20 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%.

The Board finds the subject's assessment reflects an estimated market value higher than the most similar sales, however, the subject's superior amenities support its higher assessed value. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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: April 22, 2011

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.