FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Katherine Scheibenreif
DOCKET NO.: 07-04128.001-R-1
PARCEL NO.: 09-08-102-026

The parties of record before the Property Tax Appeal Board are Katherine Scheibenreif, 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:	$50,470
IMPR.:	$120,230
TOTAL:	$170,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story frame dwelling built in 1989. The subject contains 2,332 square feet of living area with a full unfinished basement. Features include central air-conditioning, a fireplace and a garage containing 400 square feet of building area.

The appellant, along with Daniel Scheibenreif, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis of four suggested comparable properties. The comparables are part one-story and part two-story or part two-story and part three-story frame dwellings that were built from 1877 to 1935 with various additions built from 1991 to 2004. The comparables are located from 0.02 to 0.63 miles from the subject. Each comparable has an unfinished basement ranging in size from 652 to 928 square feet and each has a garage ranging from 216 to 440 square feet of building area. Two comparables have central air-

conditioning and three have a fireplace. The comparables contain from 2,142 to 2,563 square feet of living area and have improvement assessments ranging from $75,370 to $81,970 or from $29.52 to $35.19 per square foot of living area. The subject property has an improvement assessment of $120,230 or $51.56 per square foot of living area.

The appellants also argued that the subject's assessment was not equitable because the subject's assessment increased 48% from 2005 to 2007 while properties in the immediate area increase from only 17% to 19%. The appellants also argued that their comparables depicted assessments that were below 33% of the actual sale prices, thereby indicating assessment inequity. The record depicts the comparables sold from April 2004 to November 2006 for prices ranging from $460,000 to $805,000 and had 2007 assessments ranging from 17% to 28% of their actual sale price. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $170,700 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing four suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of part one-story and part two-story or two-story frame dwellings that were built from 1972 to 1998. Each comparable has a full or partial unfinished basement and a fireplace; two have central air-conditioning and each has a garage ranging from 441 to 900 square feet of building area. The dwellings contain from 2,123 to 2,545 square feet of living area and have improvement assessments ranging from $112,460 to $133,450 or from $51.75 to $54.40 per square foot of living area.

The board of review's evidence depicts appellants' comparable #1 had a two-story addition added in 1991, comparable #2 had a second story added in 1999, comparable #3 added a two-story section in 1991 and a one-story section in 2000, and comparable #4 was converted to a two-story in 2005. Joni Gaddis, Downers Grove Deputy Township Assessor testified that each of the appellants' comparables had additions added to the original structure. Gaddis further testified that the depreciation level of the original structure and the new addition was taken into account when these properties were assessed which may result in a lower per square foot assessment than the subject which was built in 1989. Gaddis testified that these older homes were not similar to the subject for this reason. 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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 met this burden.

Both parties presented assessment data on a total of eight equity comparables that were generally similar to the subject in location, size and design. The Board finds the appellants' comparables were dissimilar to the subject because each comparable consisted of a substantially older home that had been substantially renovated and/or improved. The Deputy Township Assessor provided credible testimony why these comparables were not similar to the subject which was built in 1989. As explained, the original structure of each of the appellants' comparables contained substantially more depreciation than the subject because of the remaining original structure. Therefore, the Board gave these comparables reduced weight in its analysis. The Board also gave reduced weight to the board of review's comparable #4 because it was dissimilar to the subject in age. The Board finds the remaining comparables were generally similar to the subject, even though they were slightly older than the subject. These comparables received more weight in the Board's analysis. They had improvement assessments ranging from $51.75 to $52.98 per square foot of living area. The subject's improvement assessment of $51.56 per square foot of living area and is below this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

The Board gave little merit to the market and assessment statistical analyses submitted by the appellants. Initially, the Board finds sales occurring in 2004 and 2005 are not indicative of fair market values in 2007. The Board acknowledges that the 2007 assessment information for comparables #1 and #4 were below the statutory 33 1/3% of the actual sales prices in 2006, however, two single sales are insufficient to show inequity of assessments exists throughout the subject's township or that the subject is inequitably assessed in relation to its market value. The appellants presented no evidence to support the subject's market value in 2007.

The appellants herein attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds these types of analyses are not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence or

overvaluation by a preponderance of the evidence. Foremost, the Board finds this type of analysis uses sale prices and percentage increases from year to year. There was no credible evidence showing the market activity described by the appellant in these various analyses are indicative of the subject's fair market value. The Board finds rising or falling assessments or sale prices from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments and sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists or if a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

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 this record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence 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: September 24, 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.