FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: George & Diane Berbas
DOCKET NO.: 07-04144.001-R-1
PARCEL NO.: 09-13-204-025

The parties of record before the Property Tax Appeal Board are George & Diane Berbas, the appellant(s), by attorney George J. Relias, of Enterprise Law Group, LLP 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:	$116,840
IMPR.:	$243,360
TOTAL:	$360,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story single family dwelling of brick construction with 4,036 square feet of living area. The dwelling was constructed in 1994. Features of the property include a partial unfinished basement, central air conditioning, a fireplace and an attached three-car garage with 781 square feet. The improvements are located in Hinsdale, Downers Grove Township, DuPage County.

The appellants, through counsel, appeared before the Property Tax Appeal Board arguing assessment inequity with respect to the improvement assessment. In support of their argument the appellants submitted assessment information on five comparables described as being located within two blocks of the subject property. The comparables were improved with part one-story and part two-story dwellings that ranged in size from 3,993 to 4,899 square feet of living area. The comparables were described as

being of brick or brick and frame construction. The homes were constructed from 1994 to 2000. Each comparable had a basement, each comparable had central air conditioning, each comparable had one fireplace and each had a garage that ranged in size from 483 to 848 square feet.[1] The appellant's evidence also included copies of photographs of the comparables. The comparables had improvement assessments ranging from $212,100 to $275,950 or from $50.44 to $56.29 per square foot of living area.[2] The subject has an improvement assessment of $243,360 or $60.30 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to $218,832 or $54.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" where the final assessment of the subject totaling $360,200 was disclosed.

The board of review was represented at the hearing by Charles Van Slyke, member of the DuPage County Board of Review. In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables submitted by the appellant that was also prepared by the township assessor's office. The board of review called as its witness Downers Grove Township Deputy Assessors Chris White and Wendy Richrath. At the hearing White introduced exhibit #2, a uniformity adjustment sheet containing both the appellant's and the board of review's comparables, and exhibit #3, a neighborhood map.

The board of review submitted five comparables composed of part one-story and part two-story brick dwellings. The dwellings were built from 1995 to 2006 and ranged in size from 3,453 to 4,206 square feet of living area. The board of review's evidence indicated each of the comparables had a classification of 1.8, similar to the subject. Each comparable had a full basement with one being partially finished, each comparable had central air conditioning, at least three fireplaces and each had a garage ranging in size from 719 to 802 square feet. The comparables had improvement assessments ranging from $230,130 to $282,850 or from $63.89 to $68.57 per square foot of living area. After making adjustments to the comparables for differences from the subject, the deputy assessor indicated the comparables had improvement assessments ranging from $63 to $67 per square foot, rounded.

The board of review's analysis of the appellants' comparables indicated that the comparables had classifications of 1.75 or 1.8

[1] Appellant's grid analysis incorrectly describes comparable 4 as having a garage of 683 square feet.

[2] Appellant's grid analysis incorrectly describes the per square foot assessment for comparable 4 and incorrectly describes the improvement assessment for comparable 5.

compared to the subject's classification of 1.8. After making adjustments to the appellants' comparables for differences to the subject, the deputy assessor indicated the improvements had assessments ranging from $58 to $61 per square foot, rounded, compared to the subject's improvement assessment of $60 per square foot.

During cross-examination, Deputy Assessor Chris White testified that she had not visited the comparables. The classification code, upon which the adjustments were based would have been decided upon a field inspection and cost manuals at the time of construction.

In rebuttal, the appellant argued the assessor's data is incorrect. Appellant specifically argued that the appellants' comparable five is frame and stone as shown in a photograph. However, the assessor's office lists this property as all frame. In addition, the assessor's comparable four is listed as all brick, while the photograph depicts a brick and frame construction.

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 assessment of the subject property.

The appellants argued 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 by clear and convincing evidence.

The record contains information on nine comparables. The Board finds the appellants' comparables one and five were dissimilar to the subject in size and therefore were given reduced weight in the Board's analysis. In addition, the Board gave less weight to the board of review's comparables one and four because they were dissimilar to the subject in age and/or size. The Board gave little merit to the adjustments relied upon by the board of review because the adjusted amounts are cost based without market support and simply self validate the assessor's valuation practices. The Board finds the appellants' comparables two, three and four, and the board of review's comparables two and three were most similar to the subject in most respects. The properties were similar to the subject in location, age, size and most other features. These most similar comparables had improvement assessments ranging from $212,100 to $282,850 or from

$50.44 to $65.07 per square foot of living area. The subject's improvement assessment of $243,360 or $60.30 per square foot of living area is within the range established by these most similar comparables. 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 the record 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 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 Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

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: January 26, 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.