



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

APPELLANT: Ken Mihavics
DOCKET NO.: 07-04147.001-R-1
PARCEL NO.: 06-01-104-002

The parties of record before the Property Tax Appeal Board are Ken Mihavics, 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: \$49,550
IMPR.: \$78,680
TOTAL: \$128,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,500 square foot lot that is improved with a single family dwelling located in York Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment. The subject's improvement assessment was not contested. In support of this claim, the appellant submitted a letter addressing the appeal; Exhibit A, comprised of 13 suggested land comparables; and a grid analysis and property detail sheets of four land comparables. The comparables are located in close proximity to the subject.

The appellant's letter explained the subject property is located one lot south of North Avenue, which is a busy four lane highway. The subject has a land assessment of \$49,550 or \$6.61 per square foot of land area. The appellant argued the subject property's land value is negatively impacted by noise and air pollution due

to the close proximity of North Avenue, but the subject's land is assessed at the same rate as other lots located further from North Avenue.

The appellant next referred to Exhibit A, identifying two lots that are located on the corner of Willow Road and North Avenue. They contain 7,450 and 10,398 square feet of land area and have land assessments of \$41,830 and \$58,380 or \$5.62 per square foot of land area. The appellant contends these lower per square foot land assessments clearly show the negative value impact associated to the proximity of North Avenue.

Exhibit A also indentified 11 additional land comparables; however, their land sizes or total land assessments were not disclosed. One comparable is located on the corner of North Avenue and Indiana Street with a reported land assessment of \$5.61 per square foot; one comparable is located on the interior of Indiana Street with a reported land assessment of \$6.11 per square foot; five comparables are located on the interior of Willow Road like the subject and have reported land assessments of \$6.61 per square foot; and three comparables are located on Melrose Avenue and have reported land assessments ranging from \$3.95 to \$5.61 per square foot of land area.

The four additional comparables contained in the grid analysis were also contained in Exhibit A. Three comparables are located along Willow Road like the subject, but comparable 1 is also a corner lot along North Avenue. One comparable is located on nearby Melrose Avenue. The lots contain from 5,000 to 7,500 square feet of land area and have land assessments ranging from \$28,070 to \$49,550 or from \$5.61 to \$6.61 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$128,230 was disclosed.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, a location map and two land assessment analyses of nine suggested comparables located in close proximity to the subject. Five comparables are corner lots with side lot lines along North Avenue. They range in size from 7,450 to 12,294 square feet of land and have land assessments ranging from \$41,290 to \$69,020 or \$5.61 per square foot of land area. The other four land comparables are located on Willow Road, Illinois Street or Indiana Street and are one lot south of North Avenue like the subject. They range in size from 7,173 to 8,263 square feet of land and have land assessments ranging from \$47,830 to \$54,590 or \$6.61 per square foot of land area. The Board of review argued the subject's land assessment of \$49,550 or \$6.61 per square foot

of land area is supported. Thus, the board of review requested confirmation of the subject's land assessment.

In rebuttal, the appellant argued the negative value impact of noise and air pollution caused from traffic congestion is not limited to lots directly adjacent to North Avenue. Rather, the diminished values are inversely proportional to the distance between the subject and the undesirable feature. No credible evidence such as paired sales analysis was submitted to support this theory.

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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the parties submitted 20 suggested land comparables for consideration. Two comparables are common properties. The Board gave most weight to four comparables submitted by the board of review and comparable 4 submitted by the appellant. Four comparables are located in close proximity, one lot south, of North Avenue like the subject. One comparable is located six lots south of North Avenue along the subject's street. They contain from 7,173 to 8,263 square feet of land area and have land assessments ranging from \$47,380 to \$54,590 or \$6.61 per foot of land area. The subject property has a land assessment of \$49,550 or \$6.61 per square foot of land area. The Board further finds the appellant also submitted four additional land comparables situated on interior lots along the subject's street that are reported to have land assessments of \$6.61 per square foot of land area, identical to the subject. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is well supported and no reduction is warranted.

The Board gave less weight to the remaining comparables submitted by the parties due to their dissimilar size, location or setting when compared to the subject. The Board recognizes the appellant's premise that the subject's land value could be negatively impacted due to its proximity to North Avenue;

however, the Board finds this record clearly shows the subject's land is uniformly assessed with similarly situated properties. The Board finds the manner in which the appellant's argument was posed with respect to the diminished valuation of land due to its inferior location or other perceived detrimental factors is not supported. This type of argument mainly pertains to a market value complaint. Although this issue was referred to anecdotally in the appellant's letter, the Board finds there is no credible market evidence that would suggest the subject's assessment is not reflective of its fair cash value.

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. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario 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.