



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

APPELLANT: Lionela & Mirsad Radonja
DOCKET NO.: 07-04161.001-R-1
PARCEL NO.: 09-06-304-006

The parties of record before the Property Tax Appeal Board are Lionela & Mirsad Radonja, the appellants, by attorney Shefik Idrizi, of Idrizi & Associates in Park Ridge, 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: \$84,160
IMPR.: \$259,230
TOTAL: \$343,390

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 18,900 square feet is improved with a part one-story and part two-story frame and stucco single-family dwelling that was originally built in 1955. The dwelling was remodeled and/or added to in 1971 and again expanded in 2007. The home contains 3,888 square feet of living area. The home has foundations from 1955 and 1971. It features a partial unfinished basement, central air conditioning, a fireplace, an attached three-car garage of 668 square feet of building area, a patio and a built-in pool with catwalk. The property is located in Downers Grove, Downers Grove Township, DuPage County.

Through legal counsel, the appellants submitted a residential appeal form to the Property Tax Appeal Board contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's land and improvement assessments.

In support of these arguments, the appellant presented a grid analysis with descriptions, assessment and sale data on four suggested comparables. The properties were located from .1 to

.7-mile from the subject property. The comparable parcels ranged in size from 9,000 to 10,721 square feet of land area. The comparables had land assessments ranging from \$39,740 to \$54,160 or from \$3.79 to \$5.09 per square foot of land area. The subject has a land assessment of \$84,160 or \$4.45 per square foot of land area. Based on this evidence, the appellant requested a decrease in the subject's land assessment to \$71,000 or \$3.94 per square foot of land area.

Each of the previously described parcels was improved with a two-story brick and frame, brick and stone, or brick, stone and frame dwelling that was built between 2003 and 2006. The dwellings ranged in size from 3,008 to 3,394 square feet of living area and featured basements, one of which was fully finished. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 414 to 680 square feet of building area. The comparables had improvement assessments ranging from \$124,990 to \$207,980 or from \$36.99 to \$76.96 per square foot of living area.¹ The subject had an improvement assessment of \$259,230 or \$66.67 per square foot of living area.

Appellants reported each of the comparables sold between September 2003 and March 2008 for prices ranging from \$643,000 to \$795,000 or from \$198.70 to \$237.70 per square foot of living area including land.

In addition, the appellants relied upon recent construction as a basis for the appeal. Appellants completed Section VI of the appeal form reporting in October 2006 an occupancy permit was issued for the two-story addition with crawl-space foundation. (See Exhibit I). Appellants also in Exhibit I included a summary of work costs for contractors totaling \$153,307 which included work performed by the owners with labor value of \$40,000. In addition, the owners acted as the general contractor at an estimated value of only \$15,000. Moreover, the property was originally purchased in July 2005 for \$180,000 for the land and \$151,500 for the building (see Section VI).

Based on this evidence the appellants requested a reduction in the improvement assessment to \$192,000 or \$49.38 per square foot of living area and that the subject's total assessment be reduced to \$263,000 or to reflect an estimated market value of approximately \$789,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of \$343,390 was disclosed. The subject's assessment reflects a market value of approximately \$1,032,441 or \$265.55 per square foot of living area including land when applying the 2007 three-year median level of assessments as determined by the Illinois Department of Revenue for DuPage County of 33.2%.

¹ For comparable #2, appellants erroneously calculated the per-square-foot improvement assessment.

In response to the appellants' data, the board of review noted that appellants' comparable #4 is located more than 1-mile from the subject in a different neighborhood. Furthermore, the assessor's records indicate that each of the comparables are part one-story and part two-story dwellings with full, unfinished basements.

As to the subject dwelling, the board of review reported the original house was 884 square feet and the "current" house was built around the original. The assessor has depreciated the older portions of the home 10%.

In support of the subject's assessment, the board of review presented a grid analysis of four comparable properties located in the same neighborhood code assigned by the assessor as the subject. The four parcels contain either 13,200 or 13,335 square feet of land area and have land assessments ranging from \$51,340 to \$61,370 or from \$3.89 to \$4.60 per square foot of land area. Based on this evidence, the assessor requested confirmation of the subject's land assessment of \$84,160 or \$4.45 per square foot of land area.

The comparables consist of one, part one-story, part two-story and part three-story and three, part one-story and part two-story dwellings built between 1998 and 2004. The comparables range in size from 2,406 to 4,028 square feet of living area. Each comparable features a full basement, three of which are $\frac{3}{4}$ finished, and each has a garage ranging in size from 506 to 727 square feet of building area. No other amenity data was provided in the grid analysis, but the property record cards indicate three comparables have central air conditioning and all comparables have one or two fireplaces and a porch, patio and/or deck. The comparables have improvement assessments ranging from \$166,830 to \$293,040 or from \$67.53 to \$72.81 per square foot of living area. Based on this record, the board of review requested confirmation of the subject's assessment.

The board of review also reported that the subject sold in July 2005 for \$331,500. Additionally each of the four board of review comparables sold between July 2004 and August 2005 for prices ranging from \$652,500 to \$1,250,000 or from \$271.20 to \$324.76 per square foot of living area including land.

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 the appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments as a 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 appellants have not met this burden.

As to the land inequity argument, the Board finds the parties provided data regarding both parcel size and land assessments for eight suggested comparables. The Board has given less weight to appellants' land comparables due to their substantially smaller parcel size as compared to the subject. On this record, the Board finds the board of review's comparables were most similar to the subject parcel in size and/or location. These comparables had land assessments ranging from \$3.89 to \$4.60 per square foot of land area. The subject has a land assessment of \$84,160 or \$4.45 per square foot of land area which is within the range of the most similar comparables on this record on a per-square-foot basis. Therefore, the Property Tax Appeal Board finds that the appellants have failed to establish that the subject parcel is inequitably assessed and a reduction is not warranted.

As to the improvement inequity argument, again the parties submitted eight suggested comparables for the Board's consideration. The Board has given less weight to board of review comparable #1 due to a substantially smaller dwelling size than the subject. The Board finds the remaining seven comparables submitted by both parties were 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 \$36.99 to \$76.96 per square foot of living area. The subject's improvement assessment of \$66.67 per square foot of living area is within this range. 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 appellants 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.

The appellants also argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

As to the recent construction data, the appellants in summary reported the 2005 purchase price of the "old" dwelling and land for \$331,500. Thereafter, the appellants expended at least \$153,307 in contractor costs and their own estimated labor costs in the addition/remodeling of the dwelling. Furthermore, the appellants acted as the general contractors for this project at a purported value of \$15,000. These figures total less than \$500,000. The appellants' requested assessment reduction to \$263,000 reflects an estimated market value of \$789,000 which far exceeds the reported recent construction cost data. The Board finds the appellants have failed to sufficiently substantiate their overvaluation argument due to recent construction and also find that the appellants' own reduction request undermines their claims on this basis.

In addition, the parties submitted data on eight sales. The Board has given little weight to appellants' comparable #1 with its sale from September 2003 as this is too distant in time to be indicative of market value as of January 1, 2007. Likewise, the Board has given little weight to board of review comparable #1 due to its smaller dwelling size. The remaining six sales occurred between July 2004 and March 2008 for prices ranging from \$715,000 to \$1,250,000 or from \$230.84 to \$324.76 per square foot of living area including land. The subject has an estimated market value based on its assessment of \$1,032,441 or \$265.55 per square foot of living area including land, which is within the range of the most similar comparables on a per-square-foot basis. After considering adjustments to the comparables for any differences when compared to the subject, including the pool amenity enjoyed by the subject, the Property Tax Appeal Board finds that the subject's estimated market value is not excessive 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerski

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: December 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.