



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

APPELLANT: William & Cheryl Patrun  
DOCKET NO.: 07-04195.001-R-1  
PARCEL NO.: 08-19-221-035

The parties of record before the Property Tax Appeal Board are William & Cheryl Patrun, 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:** \$104,200  
**IMPR.:** \$274,450  
**TOTAL:** \$378,650

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 5,256 square feet of living area. The dwelling is 4 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a three-car garage of 620 square feet of building area. The property is located in Naperville, Lisle Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellants submitted information on three comparable properties described as two-story frame and masonry dwellings that were about 4 years old. The comparable dwellings range in size from 4,230 to 4,558 square feet of living area. Features include full basements where the basement finish was unknown. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 720 to 753 square feet of building area. The comparables have improvement assessments ranging from \$202,270 to \$209,270 or from \$45.91 to \$47.82 per square foot of living area. The subject's improvement assessment is \$274,450 or \$52.22 per square foot of living area.

In a letter submitted with the appeal, the appellants noted that the assessing officials have increased the subject's assessment since a favorable decision by the Property Tax Appeal Board for the 2005 assessment. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$241,303 or \$45.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$378,650 was disclosed. The board of review presented a memorandum, parcel maps that depicted the location of all the properties and a grid analysis that reiterated the appellants' data along with four comparables presented by the board of review in support of the subject's assessment.

In reiterating the appellants' data, the board of review grid shows the subject has 1,726 square feet of basement finish whereas all of the appellants' comparables have unfinished basements. Also, appellants' comparable #2 does not have a fireplace. Lastly, the parcel maps indicate each of the appellants' comparables are adjacent to or on the next block from the subject.

The board of review presented four comparable properties consisting of dwellings<sup>1</sup> that were built in 2003 or 2005. The dwellings range in size from 4,892 to 5,270 square feet of living area. Features include full basements, one of which is partially finished, central air conditioning, two or three fireplaces, and garages ranging in size from 616 to 672 square feet of building area. These properties have improvement assessments ranging from \$281,520 to \$294,820 or from \$55.55 to \$59.58 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argue that the board of review "does not give any convincing evidence as to why the Assessor's Comps are more comparable to the Subject than the Appellant's [sic] Comps." The appellants argue that the board of review properties are further away from the subject as shown on the parcel maps. The appellants conclude that their comparables are closer to the subject in location.

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

The appellants contend unequal treatment in the subject's improvement assessment as the 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

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<sup>1</sup> The data fails to specify the story height and/or the exterior construction of the comparables.

v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties presented seven equity comparables to support their respective positions before the Property Tax Appeal Board. Each of the appellants' comparables are substantially smaller than the subject dwelling, namely, from 698 to 1,026 square feet of living area. Due to these substantial differences in dwelling size, the Board has given less weight to the appellants' comparables. Despite their varying locations, the Property Tax Appeal Board finds the comparables submitted by the board of review were most similar to the subject in size, 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 \$55.55 to \$59.58 per square foot of living area. The subject's improvement assessment of \$52.22 per square foot of living area is below the range established by the most similar comparables. 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 appellants have 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Loras*

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: May 20, 2011

*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.