



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

APPELLANT: Paul Lombardo
DOCKET NO.: 07-04199.001-R-1, 07-04200.001-R-1 &
07-04201.001-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Lombardo, the appellant, by attorney Anthony M. Farace, of Amari & Locallo in 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:

Docket No.	Parcel No.	Land	Impr.	Total
07-04199.001-R-1	08-28-201-019	198,390	0	198,390
07-04200.001-R-1	08-28-201-018	209,420	0	209,420
07-04201.001-R-1	08-28-201-020	209,420	0	209,420

Subject only to the State multiplier as applicable.

ANALYSIS

Pursuant to Section 1910.78 of the Official Rules of the Property Tax Appeal Board, the above-referenced appeals have been consolidated upon motion of the Board because the cases involve common issues of law or fact, consolidation will not prejudice the rights of the parties, and the consolidation will result in the efficient and expeditious resolution of the appeals (86 Ill. Admin. Code, Sec. 1910.78).

There are three separate vacant adjacent parcels which are the subjects of these appeals. Each appealed parcel has frontage on Hobson Road in Naperville, Lisle Township, DuPage County. Parcel number 08-28-201-019 (hereinafter referred to as parcel "019") consists of 2.4-acres or 104,671 square feet of land area; parcel number 08-28-201-018 (hereinafter referred to as parcel "018") consists of 2.33-acres or 101,711 square feet of land area; and parcel number 08-28-201-020 (hereinafter referred to as parcel "020") consists of 2.31-acres or 100,624 square feet of land area.

The appellant's appeal is based on unequal treatment in the assessment process. In each of the three separate appeals, the appellant submitted information on the same three comparable parcels described as being in the immediate area of the subjects. The comparables range in size from 2.47 to 3.11-acres or from 107,593 to 135,472 square feet of land area. These three comparables have land assessments ranging from \$184,100 to \$249,300 or \$1.59 and \$1.84 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment of parcels 019 and 018 to reflect assessments of \$1.59 per square foot of land area and a reduced assessment of \$1.60 per square foot of land area for parcel 020.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessments of each of the parcels were disclosed as follows: parcel 019 has an assessment of \$198,390 or \$1.90 per square foot; parcel 018 has an assessment of \$209,420 or \$2.06 per square foot; and parcel 020 has an assessment of \$209,420 or \$2.08 per square foot.

The board of review also reports on the "Board of Review Notes on Appeal" for each of the appeals that the appellant "did" file a complaint before the board of review, but "did not" appear before the board of review upon proper notice.¹

In support of the assessments of the parcels in each appeal, the board of review presented a chart identifying fifteen parcel numbers, owners, land assessments, land sizes in both acres and square feet of land area, and assessed values in both square foot and per-acre calculations. The fifteen comparables, two of which were presented by the appellant, range in size from 1.93 to 3.11-acres. These comparables have land assessments ranging from \$192,800 to \$249,300 or from \$1.80 to \$2.29 per square foot of land area. Based on this evidence, the board of review requested confirmation of the assessments of each of the three parcels on appeal.

¹ Pursuant to Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) "any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes" may file an appeal with the Property Tax Appeal Board. [Emphasis added.] As to each of these pending appeals, the appellant has submitted with the Residential Appeal form a copy of a Notice of Final Decision issued by the DuPage County Board of Review as to each parcel on appeal indicating that the Notice was dated March 24, 2008 and the appellant has 30 days to file a petition for review with the Property Tax Appeal Board. Thus, there is no merit to the inference by the board of review that the Property Tax Appeal Board lacks jurisdiction to consider the instant appeals for appellant's purported failure to appear at the local board of review hearing.

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 appellant contends unequal treatment in the land assessments of the three parcels 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 v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden as to any of the three parcels on appeal.

The parties submitted a total of sixteen equity comparables to support their respective positions before the Property Tax Appeal Board. All sixteen comparables had varying degrees of similarity to the subject parcels in terms of size. The sixteen comparables ranged in size from 1.93 to 3.11-acres and had land assessments ranging from \$1.59 to \$2.29 per square foot of land area. The subject parcels ranging in size from 2.31 to 2.40-acres had land assessments ranging from \$198,390 to \$209,420 or from \$1.90 to \$2.08 per square foot of land area which is within the range established by the sixteen similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessments are equitable and reductions in the subject's land assessments are 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 appellant 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 parcels are inequitably assessed. Therefore, the Property Tax Appeal Board finds that the land assessments of the subject parcels as established by the board of review are correct and no reductions are 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 R. 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: July 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.