



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

APPELLANT: Shari Smith  
DOCKET NO.: 07-04353.001-R-1  
PARCEL NO.: 01-24-111-044

The parties of record before the Property Tax Appeal Board are Shari Smith, 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: \$ 13,090  
IMPR.: \$ 48,430  
TOTAL: \$ 61,520**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is one unit of a two-story duplex of frame construction that contains 1,736 square foot of living area that is constructed on a slab foundation. Features of the home include central air conditioning and a one-car attached garage with 260 square feet. The dwelling was constructed in 1971 and is approximately 36 years old. The property is located in Hanover Park, Wayne Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant explained that the subject is located in a subdivision that has 273 duplex dwellings that are the same model, Edgebrook, as the subject property. She indicated that this model is a two-story dwelling with 1,736 square feet, no basement and a 1-car attached garage. The appellant submitted a distribution graph showing the assessments of the 273 dwellings that had 52 different assessed values. The assessed values ranged from \$53,810 to \$65,610. The chart disclosed that 27 properties had total assessments of \$60,450; 115 properties had total assessments of \$61,520; 11 properties had total assessment of \$62,920; and 44 had total assessments of \$63,000. The remaining properties had various assessments within the above cited range.

The appellant argued there were not enough differences in the features of the duplexes to account for the 52 permutations.

The appellant also listed three comparables on the residential appeal form with two comparables being the two nearest neighbors located on either side of the subject. One comparable had a total assessment of \$57,410 and the other comparable had a total assessment of \$57,050. Based on this evidence the appellant requested the subject's assessment be reduced to \$58,770, the assessment of the subject in 2006.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$61,520 was disclosed. The subject's assessment reflects a market value of approximately \$184,560. In support of the assessment the board of review submitted Exhibit #1, prepared by the Wayne Township Assessor's office. The board of review called as its witness Wayne Township Deputy Assessor Nancy Franz. Ms. Franz testified there were 278 Edgebrook model duplexes in the subject's subdivision. She also testified that of these 278 duplexes, 115 had the same assessment as the subject property. She further indicated that assessments differed due to different features associated with the dwellings. She explained that features were determined based on the original construction and changes based on building permits as features were added to each dwelling.

The exhibit contained an analysis of the appellant's three comparables indicating that the finished lower level, baths and central air condition were omitted from the some of the comparables. The analysis indicated the subject had an improvement assessment of \$48,430 or \$27.90 per square foot of living area. The three comparables submitted by the appellant had improvement assessments ranging from \$43,920 to \$44,320 or from \$25.30 to \$25.53 per square foot of living area.

The exhibit also contained 9 comparables similar to the subject in all respects and each had a total assessment of \$61,520 and an improvement assessment of \$48,430 or \$27.90 per square foot of living area. The data submitted by the board of review also indicated that these comparables sold from January 2006 to April 2007<sup>1</sup> for prices ranging from \$170,000 to \$206,000. The assessor contends the subject's assessment is reflective of its market value and equitable.

In rebuttal the appellant argued the assessor did not adequately address assessment equity argument. She argued the distribution analysis demonstrated assessment inequity. She also argued that it was reasonable to assume that many of the similar duplexes had many features that were not being assessed.

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<sup>1</sup> The property record card for board of review comparable 8 referenced two sales, January 1, 2007 for \$170,000 and April 1, 2007 for \$195,000, not July 2006 for a price of \$191,020 as reported on the Wayne Township Assessor Assessment Data Comparison Grid.

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 subject's assessment.

Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The evidence submitted by the parties disclosed of the 273 or 278 Edgebrook model duplexes located in the subject's neighborhood, 115 had the same total assessment as the subject of \$61,520. The evidence submitted by the appellant indicated that if the total assessments of the comparables were individually arrayed, the median assessment is \$61,520 and the mode total assessment is \$61,520 assessment, the same as the subject's total assessment. This data indicates the subject property is being equitably assessed.

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 submitted by the parties.

As a final point, the Board finds that the nine comparables submitted by the board of review that were similar to the subject in most respects sold from January 2006 to April 2007 for prices ranging from \$170,000 to \$206,000. The subject's assessment of \$61,520 reflects a market value of approximately \$184,560, which is within the range and supported by the market data submitted on behalf of the board of review.

In conclusion, the Property Tax Appeal Board finds the appellant did not prove by clear and convincing evidence that the subject's assessment is inequitable.

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.

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Chairman

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Member

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Member

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Member

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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: September 28, 2009

*[Handwritten Signature]*

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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.