



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

APPELLANT: Stamata Verven
DOCKET NO.: 07-04376.001-R-1
PARCEL NO.: 09-21-111-002

The parties of record before the Property Tax Appeal Board are Stamata Verven, the appellant, by attorney George J. Relias, of Enterprise Law Group, LLP of 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:

LAND: \$38,780
IMPR.: \$96,510
TOTAL: \$135,290

The subject property consists of a one-story ranch style dwelling of brick construction built in 1980 that contains 2,099 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 528 square foot garage and a partial unfinished basement.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process for the subject's improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties located in close proximity to the subject. The comparables consist of part one-story and part two-story brick and frame dwellings that were built from 1979 to 1986 and range in size from 2,014 to 2,584 square feet of living area.¹ The comparables have features that include central air conditioning, one fireplace, garages that contain from 420 to 484 square feet of building area and partial unfinished basements. These properties have improvement assessments ranging from

¹ The appellant's grid analysis incorrectly depicts the comparables as one-story brick dwellings.

\$85,200 to \$101,460 or from \$36.74 to \$43.59 per square foot of living area. The subject has an improvement assessment of \$96,510 or \$45.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During cross-examination, the evidence revealed the appellant's comparables were part one-story and part two-story dwellings. Further, it was revealed that a relative of the appellant selected the comparables for the grid analysis.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$135,290 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, property record cards and a grid analysis of five comparable properties located in the subject's neighborhood. The comparables consist of one-story style brick or brick and frame dwellings built from 1978 to 1983 and range in size from 1,284 to 2,120 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 460 to 528 square feet of building area and partial or full basements with three comparables having a partially finished basement area. Three of the comparables have a fireplace. The properties have improvement assessments ranging from \$64,210 to \$103,900 or from \$48.56 to \$53.96 per square foot of living area.

It was further argued by the board of review that two-story structures were cheaper to build on a per square foot basis than a one-story ranch based on the Illinois Cost Manual.

During cross-examination, the board of review revealed that its comparables number one, two and four were split-level designs. Joni Gaddis, Chief Deputy Assessor for Downers Grove Township, testified that split level dwellings and ranch dwellings were each considered one-story dwellings. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During rebuttal, the appellant argued that the board of review's comparables number one, two and four were incorrectly described on the grid analysis as one-story dwellings; however, they each contained a second level in the rear of the property. Gaddis testified that the record was correct based on the finished basement area above or below grade. She testified that split level dwellings and ranch dwellings were assessed the same based on the Illinois Cost Manual.

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 that a reduction in the subject's assessment is not warranted. The appellant's argument was

unequal treatment in the assessment process. 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 assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted eight comparables for its consideration. The Board finds the best evidence of each comparable's design was the property record card submitted for each comparable by the board of review. The Board finds the information contained on the property record cards was not sufficiently refuted with substantive documentary evidence to show they were incorrect. The Board finds the appellant's comparables were dissimilar to the subject in exterior construction, design and/or size when compared to the subject. In addition, the Board finds the board of review's comparables one, two and four were dissimilar to the subject in exterior construction, design and/or size when compared to the subject. Therefore, these comparables were given reduced weight in the Board's analysis. The Board finds the remaining comparables, submitted by the board of review, were most similar to the subject in design, size and exterior construction. These most representative comparables had improvement assessments ranging from \$48.62 to \$49.90 per square foot of living area, which support the subject's improvement assessment of \$45.97 per square foot.

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 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 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.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject's improvement assessment as established by the board of review is correct.

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

Shawn R. Lerbis

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: January 26, 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.