



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

APPELLANT: Milan Weber
DOCKET NO.: 07-04422.001-R-1
PARCEL NO.: 05-14-127-007

The parties of record before the Property Tax Appeal Board are Milan Weber, 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: \$ 102,670
IMPR.: \$ 133,990
TOTAL: \$ 236,660

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick construction that contains 2,587 square feet of living area. The dwelling was constructed in 1958. Features of the home include a partial basement that is partially finished, central air conditioning, three fireplaces and a two-car attached garage. The subject property has a 19,400 square foot parcel and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the subject improvements as the basis of the appeal. In support of this argument the appellant presented assessment information on four comparables improved with one-story dwellings of brick or brick and frame construction that range in size from 2,040 to 2,424 square feet of living area. The comparables were described as being located from 2 to 4 blocks from the subject property. Each comparable has a partial or full basement, three comparables have central air conditioning, each comparable has a fireplace and each comparable has a two-car garage. The comparables have improvement assessments that range from \$75,580 to \$102,000 or

from \$37.05 to \$43.98 per square foot of living area. The subject has an improvement assessment of \$133,990 or \$51.79 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$95,848 or \$37.05 per square foot of living area.

The appellant testified in selecting the comparables he drove around the neighborhood looking for houses that looked similar to his house, were of the similar era of the 1950's, with similar lot sizes and had a general environment that would be similar to the subject property. The appellant had not been inside any of the comparables but from his viewing of the properties he was of the opinion they were similar to the subject in quality and condition. The appellant was of the opinion that his comparable 1 was the best comparable and used that as the basis to make his reduction request.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$236,660 was disclosed. The subject has an improvement assessment of \$133,990 or \$51.79 per square foot of living area. The subject's assessment reflects a market value of \$709,980 or \$274.44 per square foot of living area.

Board of review member Charles Van Slyke represented the DuPage County Board of Review.

In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables used by the appellant that was also prepared by the township assessor's office. Exhibit #1 also contained a map noting the location of the comparables used by both parties. The board of review called as its witness Milton Township Deputy Assessor Ginny Westfall.

The witness identified six comparables; Assessor's A through F, to demonstrate the subject property was equitably assessed. The comparables were improved with one-story brick dwellings that ranged in size from 2,252 to 2,879 square feet of living area. These dwellings were constructed from 1951 to 1955 and were located in the same neighborhood as the subject property. Each comparable had a full or partial basement with five being partially finished, each comparable had one or two fireplaces, each comparable had central air conditioning and each comparable had an attached garage ranging in size from 420 to 572 square feet. The witness indicated the comparables were considered good and each had a quality code of 1.7. These properties had improvement assessments ranging from \$122,120 to \$145,770 or from \$50.63 to \$57.69 per square foot of living area. The evidence also disclosed that comparables A, C and E sold from June 2002 to April 2006 for prices ranging from \$475,000 to \$720,000 or from \$197.75 to \$266.43 per square foot of living area.

The assessor's office also submitted a grid analysis of the appellants' four comparables. The deputy assessor testified the subject was considered good and had a quality code of 1.7 while the each of the appellant's comparables was considered average and each had a quality code of 1.5.

The appellant questioned the deputy assessor with respect to the quality code of the subject and the comparables. He was of the opinion the comparables were all located in the same neighborhood as the subject and influenced by the same factors.

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.

The appellant contends assessment inequity 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 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 inequity within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The Board finds the most similar comparables to the subject in the record with respect to location, age, construction, features and size were appellant's comparables 2 and 3 and comparables B, C, D, E and F submitted by the board of review. These seven comparables were improved with one-story dwellings that ranged in size from 2,319 to 2,879 square feet of living area. The dwellings were built from 1950 to 1963. The homes were of brick construction and had similar features as the subject property. The most similar comparables had improvement assessments that ranged from \$99,600 to \$145,770 or from \$41.97 to \$57.69 per square foot of living area. The subject has an improvement assessment of \$133,990 or \$51.79 per square foot of living area, which is within the range established by the most similar comparables. The Board finds this evidence demonstrates the subject improvements are being assessed equitably and a reduction based on unequal treatment is not warranted.

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 in this record.

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. 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: October 28, 2009

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.