



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

APPELLANT: William Wrobel
DOCKET NO.: 07-04448.001-R-1
PARCEL NO.: 09-28-305-012

The parties of record before the Property Tax Appeal Board are William Wrobel, 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: \$41,440
IMPR.: \$95,890
TOTAL: \$137,330

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story style dwelling of frame and masonry construction built in 1969 containing 2,214 square feet of living area. Features include a full, unfinished basement, one fireplace, central air-conditioning and a 484 square foot garage. The subject improvement is situated on a 10,875 square foot lot in Downers Grove Township in Downers Grove, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable properties located in the same subdivision as the subject. The comparables consist of one and one-half-story or two-story frame and masonry dwellings that were built in either 1967 or 1968 and range in size from 1,419 to 2,360 square feet of living area. The comparables are reported to have features that include garages containing from 490 to 850 square feet of building area, a fireplace, central air-conditioning and partial or full basements

with one having some finished basement area. These properties have improvement assessments ranging from \$75,580 to \$101,930 or from \$38.87 to \$53.27 per square foot of living area. The subject has an improvement assessment of \$95,890 or \$43.31 per square foot of living area. The four comparables are situated on irregular shaped lots and have land assessments ranging from \$39,830 to \$54,470. The subject property has a land assessment of \$41,400.

The appellant also argued that the subject's assessment erroneously increased from 2006 to 2007. It was argued that this increase is inequitable because the fair market value of real estate has decreased over this period of time. In support of this argument the appellant submitted newspaper articles and a magazine article. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$137,330 was disclosed. In support of the subject's assessment, the board of review submitted a summary written argument, property record cards, a map and a grid analysis of four comparable properties located in the subject's subdivision. The comparables consist of two-story style frame and masonry dwellings built in 1968 or 1969 and contain either 2,214 or 2,288 square feet of living area. Features of the comparables include full unfinished basements, and garages ranging from 484 to 506 square feet of building area. These properties have improvement assessments ranging from \$96,120 to \$99,940 or from \$43.42 to \$44.55 per square foot of living area.

The board of review's evidence also revealed that both parties' land comparables contained from 71 to 97 adjusted front feet with the subject having 74 adjusted front feet of land area. Land assessments ranged from \$39,830 to \$54,470 or from \$560 to \$566 per front foot of land area. The subject is depicted as having a land assessment of \$41,440 or \$560 per front foot of land area. Chief Deputy of Downers Grove Township, Joni Gaddis, testified that land in the subject's neighborhood is assessed using a front foot method. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 a total of eight comparables for its consideration. The Board finds the appellant's comparable #4 is dissimilar to the subject in design. Therefore, this comparable received reduced weight in the Board's analysis. The Board finds the remaining comparables submitted by both parties were similar to the subject in location, design, size, age, exterior construction and most other features. These most representative comparables had improvement assessments ranging from \$89,780 to \$101,930 or from \$38.87 to \$44.55 per square foot of living area. The subject's improvement assessment of \$43.31 is within this range and is supported by these comparable properties.

The comparables submitted by both parties had from 71 to 97 adjusted front feet. They have land assessments ranging from \$39,380 to \$54,470 or from \$560 to \$566 per adjusted front foot. The subject property has 74 adjusted front feet and a land assessment of \$41,440 or \$560 per front foot of land, which is within the range established by the comparables contained in this record on a front foot basis. Therefore, the Board finds the evidence demonstrates the subject's land assessment is supported and no reduction is warranted.

The Board gave little merit to the percentage of increase argument submitted by the appellant. The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value because of the percentage increases in its assessment from year to year. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. Foremost, the Board finds this type of analysis uses percentage increases from year to year. There was no credible evidence showing the market activity described by the appellant in these various analyses are indicative of the subject's fair market value.

The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

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 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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William 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: September 24, 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.