



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

APPELLANT: Scott Seyfarth
DOCKET NO.: 07-04455.001-R-3
PARCEL NO.: 09-12-405-006

The parties of record before the Property Tax Appeal Board are Scott Seyfarth, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont, 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: \$171,850
IMPR.: \$940,830
TOTAL: \$1,112,680

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story dwelling of brick construction containing 6,535 square feet of living area. The dwelling is 12 years old. Features of the home include a full, finished basement, central air conditioning, two fireplaces and an attached three-car garage of 1,018 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised concerning the land assessment. The appellant submitted information on four comparable properties described as part two-story and part one-story frame, brick or brick and frame dwellings that were built between 1927 and 2007. Comparable #1 has an effective age of 1996, even though it was built in 1927. Comparable #2 had updates/additions in both 1979 and 1982 as did comparable #3 in both 1984 and 1999. The dwellings range in size from 5,019 to 6,974 square feet of living area. Features include partial basements, one of which is fully finished, central air conditioning, two to six fireplaces, and garages ranging in size from 667 to 753 square feet of building area. The comparables

have improvement assessments ranging from \$398,500 to \$722,580¹ or from \$70.64 to \$103.61 per square foot of living area. The subject's improvement assessment is \$940,830 or \$143.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$607,872 or \$93.02 per square foot of living area which represents the average of the four comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$1,112,680 was disclosed. In response to the appellant's comparables, the board of review contended that two of the comparables were in inferior areas as compared to the subject.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties consisting of two, part two-story and part one-story and three, part two-story, part one-story and part three-story brick dwellings that range in age from 3 to 11 years old. The dwellings range in size from 4,091 to 6,597 square feet of living area. Features include full basements that are either 50%, 75% or 100% finished. Each comparable has a garage ranging in size from 761 to 990 square feet of building area. No other property details were set forth in the board of review's grid analysis. These properties have improvement assessments ranging from \$612,920 to \$934,880 or from \$140 to \$152 per square foot of living area, rounded. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 subject's improvement assessment 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). 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 met this burden.

The parties submitted a total of nine equity comparables to support their respective positions. The Board has given less weight to appellant's comparables #1, #2 and #3 due to differences in age and dwelling size from the subject. The Board has also given less weight to board of review comparables #3 and

¹ In a brief attached to the appeal, counsel for appellant asserted that for 2007 comparable #4 had a partial improvement assessment of 50%, so to properly compare the total improvement assessment, counsel for appellant doubled the partial assessment from \$361,290 to \$722,580.

#4 due to differences in dwelling size. The Board finds appellant's comparable #4 and board of review comparables #1, #2 and #5 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$103.61 to \$148 per square foot of living area. The subject's improvement assessment of \$143.97 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is 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 property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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. 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: April 22, 2011

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.