



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

APPELLANT: David Sturms
DOCKET NO.: 07-04456.001-R-2
PARCEL NO.: 09-01-408-028

The parties of record before the Property Tax Appeal Board are David Sturms, 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: \$131,900
IMPR: \$520,190
TOTAL: \$652,090

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single-family dwelling of brick construction containing 4,748 square feet of living area. The dwelling is 8 years old. Features of the home include a full 50% finished basement, central air conditioning, three fireplaces and an attached 784 square foot garage. The property is located in Hindsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment. No dispute was raised concerning the land assessment. The appellant also reported that the subject property was purchased in December 2003 for \$2,250,000.

In support of the inequity argument, the appellant submitted information on three comparable properties said to be within five blocks of the subject. The comparables are described as a part two-and-one-half-story and part one-story and two, part two-story, part one-story and part three-story frame, masonry or frame and masonry dwellings that were built between 1897 and 2007. Comparable #3, the oldest dwelling, was said to have been renovated in both 1984 and 1999. The dwellings range in size from 3,859 to 5,218 square feet of living area. Features include

full or partial basements, two of which have finished area, central air conditioning, two or four fireplaces, and attached garages ranging in size from 399 to 828 square feet of building area. One comparable also has a carport and another comparable has a finished attic. The comparables have improvement assessments ranging from \$229,910 to \$420,250 or from \$59.58 to \$105.45 per square foot of living area. The subject's improvement assessment is \$520,190 or \$109.56 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$388,481 or \$81.82 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$652,090 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties consisting of part two-story and part one-story frame or masonry dwellings, two of which also have some three-story area. The homes were built between 1995 and 2006. The dwellings range in size from 3,871 to 5,372 square feet of living area. Features include full basements, four of which are fully finished, and garages ranging in size from 441 to 972 square feet of building area. These properties have improvement assessments ranging from \$431,240 to \$634,190 or from \$107.30 to \$123.38 per square foot of living area. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties presented a total of nine equity comparables for consideration by the Property Tax Appeal Board. In examining the data, the Board finds appellant's comparables #1 and #2 and the board of review comparables were most similar to the subject in location, 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 \$412,740 to \$634,190 or from \$80.54 to \$123.38 per square foot of living area. The subject's improvement assessment of \$520,190 or \$109.56 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: June 24, 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.