



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

APPELLANT: Mary Grabill
DOCKET NO.: 07-04458.001-R-2
PARCEL NO.: 09-12-225-001

The parties of record before the Property Tax Appeal Board are Mary Grabill, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; the DuPage County Board of Review; and School District #86 intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca in Chicago.

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: \$264,240
IMPR.: \$613,220
TOTAL: \$877,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a part two and one-half-story, part two-story, and part one-story masonry single-family dwelling that was built in 1943. An 801 square foot one-story addition was built in 1998. The dwelling contains 5,069 square feet of living area and features a partial basement, with 50% finish, central air conditioning, four fireplaces, and an attached 462 square foot garage. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement; no dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties described as part two-story and part one-story dwellings, one of which also has a part three-story area. The dwellings were constructed of masonry or frame and masonry exteriors and ranged in age from new to 34 years old, with two having had changes or additions in 1979 and

1984, respectively. The comparable 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, three 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 \$722,580 or from \$70.64 to \$103.61 per square foot of living area. Appellant noted that comparable #3 had a partial improvement assessment of 50% for 2007, so the appellant doubled the improvement assessment to reflect an improvement assessment of \$722,580 for the full year. The subject's improvement assessment is \$613,220 or \$120.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$465,179 or \$91.77 per square foot of living area to reflect the average per-square-foot improvement assessment of the three comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$877,460 was disclosed. In response to the appeal, the board of review noted that the subject is located in the most elite neighborhood in Hinsdale consisting of 92 parcels of mostly older mansion-type houses on larger lots. Most of the streets are still paved with brick and lined with mature trees. Appellant's comparable #1 was located within the same neighborhood code assigned by the assessor as the subject, but had a frame and masonry exterior construction as compared to the subject's masonry construction. The board of review also reported the other two comparables were in different neighborhood codes assigned by the assessor than the subject and only one comparable had any basement finish.

In support of the subject's assessment, the board of review presented limited descriptions and assessment information on six comparable properties located in the subject's neighborhood code and consisting of one, part one and one-half-story, with part one-story and part two-story portions, and five, part two-story with part one-story or part one and one-half-story masonry dwellings that range in age from 56 to 86 years old. Each of the comparables had updates and/or additions constructed between 1974 and 2006. The dwellings ranged in size from 3,605 to 6,225 square feet of living area. Features include partial basements, two of which have finished areas, and garages ranging in size from 495 to 1,484 square feet of building area. From the underlying data sheets, the comparables also have from one to four fireplaces and central air conditioning. Two comparables also have a shed. These properties have improvement assessments ranging from \$408,120 to \$831,090 or from \$113.21 to \$133.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The intervenor simultaneously adopted the evidence submitted in this matter by the DuPage County Board of Review and also filed a brief with its own two comparable properties. In response to the appellant's evidence, the intervenor contends that the appellant's comparables are not similar to the subject.

Appellant's comparable #1 is of frame and masonry construction compared to the subject's masonry construction and the subject enjoys a 50% finished basement whereas the comparable has an unfinished basement. Appellant's comparable #2 also has an unfinished basement and three fireplaces as compared to the subject's four fireplaces.

In further support of the subject's assessment, the intervenor presented a grid analysis of two comparable properties described as one, part two-story, part three-story and part one-story and one, part two-story and part one-story dwellings of masonry exterior construction and 7 and 8 years old, respectively. The dwellings contain 3,618 and 4,748 square feet of living area each and feature a full basement, each of which is 50% finished, central air conditioning, three fireplaces, and garages of 628 and 784 square feet of building area each. These properties have improvement assessments of \$421,280 and \$520,190 or \$109.56 and \$116.44 per square foot of living area. Based on this evidence, the intervenor 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 eleven equity comparables for the Board's consideration. Due to differences in dwelling size and/or age, the Board has given less weight to the appellant's comparables, board of review comparables #3, #5 and #6, and the intervenor's comparables. The Board finds the most similar comparables to the subject were board of review's comparables #1, #2 and #4 in terms of 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 \$114.93 to \$133.18 per square foot of living area. The subject's improvement assessment of \$120.97 per square foot of living area is within the range established by the most similar comparables on this record. 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

Member

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: May 21, 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.