



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

APPELLANT: James Juliano
DOCKET NO.: 08-01894.001-R-1
PARCEL NO.: 03-13-320-020

The parties of record before the Property Tax Appeal Board are James Juliano, 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: \$17,690
IMPR: \$87,410
TOTAL: \$105,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 51-year-old, one-story duplex-style masonry multi-family dwelling that contains 2,045 square feet of living area. Features of the home include a concrete slab foundation and central air-conditioning. The property is located in Bensenville, Addison Township, DuPage County.

The appellant through legal counsel contends both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment; no dispute was raised concerning the land assessment.

In support of these arguments, the appellant submitted a brief prepared by legal counsel and a grid analysis of four comparables said to be located within several blocks of the subject property. The comparables were reported to consist of one, one-story, one, one-and-one-half-story and two, two-story style dwellings of frame or masonry exterior construction that ranged in age from 53 to 77 years old. The dwellings range in size from 966 to 1,240 square feet of living area. One comparable has a full unfinished basement and three have slab foundations. Three comparables have

central air conditioning, one comparable has a fireplace, and three properties have garages. These properties have improvement assessments ranging from \$32,400 to \$39,670 or from \$29.81 to \$41.07 per square foot of living area. The subject has an improvement assessment of \$87,410 or \$42.74 per square foot of living area. As to market value evidence, the appellant reported that each of the comparables sold in 2008 for prices ranging from \$132,000 to \$140,000 or from \$112.10 to \$142.86 per square foot of living area including land. The appellant requested the subject's total assessment be reduced to \$87,744, which reflects a market value of approximately \$263,232 or \$128.72 per square foot of living area land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$105,100 was disclosed. The subject has an estimated market value of \$315,900 or \$154.47 per square foot of living area including land, as reflected by its assessment and DuPage County's 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review submitted a spreadsheet of seven comparables, five of which included sales data, along with underlying printouts for each property. The seven comparables were said to be "2 unit" "apartment" dwellings located in Bensenville. The comparables ranged in age from 32 to 85 years old and were either one-story or two-story frame or masonry exterior construction. The comparables range in size from 1,053 to 2,550 square feet of living area. These properties have improvement assessments ranging from \$88,910 to \$114,590 or from \$40.00 to \$89.40 per square foot of living area. Comparables #1 through #5 sold between April 2006 and September 2007 for prices ranging from \$325,000 to \$375,000 or from \$145.10 to \$341.88 per square foot of living area land included.

Based on the foregoing evidence, the board of review requested the subject's total assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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 eleven equity comparables to support their respective positions in this appeal.

The Board gave less weight to the appellant's comparables because they differed in size and/or exterior construction from the subject. The Board also gave less weight to board of review comparable #4 due to its substantially smaller size and exterior construction when compared to the subject. The Board finds the remaining six board of review comparables were most similar to the subject in terms of size, exterior construction, design and/or age. They had improvement assessments ranging from \$40.00 to \$78.59 per square foot of living area. The subject's improvement assessment of \$42.74 per square foot of living area falls within this range and at the lower end of the range. The Property Tax Appeal Board finds that the evidence in the record supports the subject's improvement assessment.

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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties submitted nine comparable sales for the Board's consideration to support their respective positions in this matter. The Board has given less weight to appellant's comparables for differences in size and/or exterior construction from the subject property. The Board also has given less weight to board of review comparable #4 due to differences in size and exterior construction from the subject. The Board finds the four comparable sales submitted by the board of review were most similar to the subject in size, design, exterior construction and/or age. These comparables sold between December 2006 and September 2007 for prices ranging from \$325,000 to \$375,000 or from \$145.10 to \$222.91 per square foot of living area land included. The subject has an estimated market value of \$315,900 or \$154.47 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparables. After considering the most comparable sales in this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the

evidence. Thus, the Board finds 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.