



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

APPELLANT: Kristin Brown
DOCKET NO.: 08-02940.001-R-1
PARCEL NO.: 06-08-403-037

The parties of record before the Property Tax Appeal Board are Kristin Brown, 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: \$59,710
IMPR.: \$74,870
TOTAL: \$134,580

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,544 square foot parcel improved with a 60 year-old, two-story style brick and frame dwelling that contains 1,858 square feet of living area. Features of the home include central air conditioning, a fireplace, a 480 square foot garage and a partial unfinished basement. The subject is located in Lombard, York Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable properties located one block to ½ mile from the subject. The comparable lots range in size from 7,548 to 13,398

square feet of land area and have land assessments ranging from \$39,050 to \$69,310 or \$5.18 per square foot of land area. The subject has a land assessment of \$59,710 or \$5.18 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted a letter, photographs, a grid analysis of the same four comparables used to support the land inequity contention. The appellant's grid indicated the comparables consist of two-story style frame, brick and frame, or stucco/dryvit dwellings that are 61 or 82 years old and range in size from 1,443 to 1,784 square feet of living area. Features of the comparables include central air conditioning, full or partial unfinished basements and garages that contain from 175 to 484 square foot of building area. These properties have improvement assessments ranging from \$28,050 to \$70,580 or from \$15.72 to \$43.19 per square foot of living area. The subject has an improvement assessment of \$74,870 or \$40.30 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$49,486 or \$4.29 per square foot of land area and its improvement assessment be reduced to \$60,480 or \$32.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$134,580 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of the appellant's comparables, as well as six additional comparable properties located in the same neighborhood code as the subject, as determined by the township assessor. The comparable lots range in size from 7,349 to 8,516 square feet of land area and have land assessments ranging from \$38,020 to \$44,050 or \$5.17 per square foot of land area.

The comparables are improved with two-story style frame, masonry and frame, or masonry dwellings that were built between 1948 and 1973 and range in size from 1,794 to 2,041 square feet of living area. Features of the comparables include one-car or two-car garages and basements that contain from 278 to 972 square feet. These properties have improvement assessments ranging from \$76,800 to \$105,590 or from \$42.81 to \$53.21 per square foot of living area. Based on this evidence, the board of review requested the subject's 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 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 met this burden.

With respect to the land inequity argument, the Board finds the parties submitted ten comparables, all of which were generally similar in size and location when compared to the subject. The comparables all had land assessments of \$5.17 or \$5.18 per square foot of land area. The subject's land assessment of \$5.18 is supported by all the comparables in this record.

With respect to the improvement inequity contention, the Board gave less weight to the appellant's comparables #1 and #2 and the board of review's comparables #4, #5 and #6 because these homes differed significantly in age when compared to the subject. The Board also gave less weight to the appellant's comparable #3 because it was significantly smaller in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in design, age, location and most features and had improvement assessments ranging from \$42.81 to \$52.16 per square foot of living area. The subject's improvement assessment of \$40.30 per square foot of living area falls below these most representative comparables and further, is below the appellant's own comparable #4. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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 has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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.



Chairman



Member



Member



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: March 21, 2014



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.