FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Raymond & Lynne Grigsby
DOCKET NO.: 08-03256.001-R-1
PARCEL NO.: 09-18-309-025

The parties of record before the Property Tax Appeal Board are Raymond & Lynne Grigsby, the appellants, 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:	$73,720
IMPR.:	$113,800
TOTAL:	$187,520

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 frame construction that contains approximately 2,576 square feet of building area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a two-car attached garage with 484 square feet of building area. The subject property has a 16,900 square foot site. The property is located in Plymouth Place Two subdivision, Downers Grove, Downers Grove Township, DuPage County.

The appellant, Raymond Grigsby, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellants submitted information on four comparables that are located two to six parcels east of the subject property with frontage on 63rd Street. The appellants indicated on the appeal form the comparables ranged in size from 19,650 to 25,800 square feet of land area and had land assessments ranging from $63,370 to $67,760. The subject property is described as having 16,900 square feet of land area and backs up to 63rd Street. The subject has a land assessment of $73,720.

In the written submission the appellants asserted that Property Tax Appeal Board reduced the subject's 1995 land assessment by decision issued in Docket No. 95-03513-R-1 to be in line with these same comparables. The appellants also indicated on a map of the area that two other properties located in the Plymouth Place subdivision, on either side of the subject property with 15,497 and 20,813 square feet of land area, that also back up to 63rd Street have land assessments of $69,740 and $78,150, respectively.

At the hearing Mr. Grigsby explained that the subject backs up to 63rd Street, one of the busiest streets in the county, with approximately 100 feet along 63rd Street. He further indicated the subject property has a retention/detention area and testified that the back yard is quite noisy due to traffic on 63rd Street.

Based on this evidence, the appellants requested the subject's land assessment be reduced to $65,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $187,520 was disclosed. The subject has a land assessment of $73,720 and an improvement assessment of $113,800.

At the hearing the board of review called as its witness Chris White, Deputy Assessor of Downers Grove Township. Ms. White testified land in the township is assessed on a front foot basis. Ms. White testified the appellants' comparables had a different neighborhood code than the subject property. She explained the appellants' comparables were being assessed at $587 and $589 per front foot because they all front 63rd Street, a very busy street. Ingress and egress to these parcels is from 63rd Street.

She testified the subject and the eight comparables provided by the assessor are in the "DHP" neighborhood on a cul-de-sac. Two of the comparables back up to 63rd Street. This neighborhood has a land assessment of $849 per front foot. The subject actually has an adjusted front foot assessment of $713 due to the fact there is a detention area reduction as well as a busy street adjustment of 10% because the subject backs up to 63rd Street. She further explained that assessor's comparables #5 and #9 have adjustments to the land for detention area and because they back up to 63rd Street. The comparables provided by the assessor had assessments ranging from $586 to $849 per front foot.

The copy of the subject's property record card submitted to the Property Tax Appeal Board shows a 10% reduction for economic obsolescence due to the location along 63rd Street and the card notes a further allowance for the obsolescence caused by the retention/detention area.

The board of review also submitted copies of the property record cards for the properties used as comparables by the parties, a map depicting the location of the comparables used by the parties and an aerial photograph of the area depicting the neighborhood.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in this record does not support a reduction in the subject's land assessment.

The appellants contend assessment inequity with respect to the subject's land assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 considering the evidence and testimony the Board finds the appellants did not demonstrate unequal treatment by clear and convincing evidence.

The Board finds the board of review presented testimony by the deputy assessor that land in the township is assessed on a front foot basis. She testified that land in the subject's neighborhood code, located along the cul-de-sac, is assessed at $849 per front foot. Ms. White also testified the subject property was given a downward adjustment to the land assessment due to the retention/detention area and due to the fact it backs up to 63rd street. The subject has a resulting land assessment of $713 per front foot, which is within the ranged of the two similarly located parcels that back up to 63rd Street with the same neighborhood code located along the cul-de-sac with land assessments of $586 and $724 per front foot. The Board finds the testimony provided by Ms. White demonstrates the subject property is being assessed in a uniform manner.

The evidence further disclosed the appellants' comparables were assigned a different neighborhood code than the subject and were assessed at $587 per front foot because they all front 63rd Street, a very busy street, which the parties appear to agree has a negative impact on the land value.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20 (fair cash value is the cornerstone of uniform assessment.) It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is

taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the data submitted by the appellants, the Board finds the appellants did not provide any evidence establishing the subject land was being assessed at a substantially higher proportion of market value compared to the assessment comparables that front 63rd Street.

As a final point, the Property Tax Appeal Board finds the appellants provided no market data in this record to demonstrate the subject's total assessment was excessive and not reflective of market value considering the fact it backs to 63rd Street.

In conclusion the Board finds a reduction in the subject's land assessment is not justified.

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: April 20, 2012

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.