



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

APPELLANT: Alan Rocca
DOCKET NO.: 08-03576.001-R-2
PARCEL NO.: 06-36-200-035

The parties of record before the Property Tax Appeal Board are Alan Rocca, the appellant; the DuPage County Board of Review; the Hinsdale Twp. High School Dist. No. 86 intervenor, by attorney Alan M. Mullins of Scario, 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: \$682,480
IMPR: \$42,130
TOTAL: \$724,610

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 158,405 square foot parcel improved with a 62 year-old, one and one-half-story style masonry dwelling that contains 4,176 square feet of living area. Features of the home include central air conditioning and two fireplaces. The subject is located in Oakbrook, York Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming inequity regarding the subject's land assessment as the basis of the appeal. Although the appellant submitted data on four comparable properties, two of which are improved with one-story dwellings, the petition stated "We agree with the York Township assessor's assessment of the improvement (house) of the subject property." Therefore, the Board will proceed with the appellant's land inequity argument only.

The appellant's land comparables are described on a grid and a chart and were described as being located next door to 1.5 miles from the subject. They range in size from 108,900 to 137,650

square feet of land area. The comparables have land assessments ranging from \$244,940 to \$452,030. The appellant computed a "Tax per Sq. Ft.", which he derived by dividing the comparables' land assessments by their area in square feet. Thus, the comparables have land assessments on this basis ranging from \$2.18 to \$3.65 per square foot of land area. The appellant contends the subject lot contains 3.4 acres or 148,104 square feet of land area, not including the portion that extends to the center of Canterbury Lane. Based on the appellant's land area estimate, the subject has a land assessment of approximately \$4.60 per square foot. The appellant reported the subject is located 254 yards from Interstate 294, "which is certainly a negative and a deterrent for resale and marketability." The appellant submitted no evidence from the market to support this assertion.

The appellant also submitted a list of three additional comparables which are located near the subject. The appellant indicated these properties have land assessments of \$323,630 or \$367,280, but did not supply their land areas so as to permit calculation of per acre or per square foot assessments. The appellant suggested the assessor should have used these comparables instead of the ones submitted by the board of review. Based on this evidence the appellant requested the subject's land assessment be reduced to \$415,670.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$724,610 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, location maps, property record cards, Real Estate Transfer Declarations and a grid analysis of the appellant's comparables as well as six additional comparables. The board of review also submitted a survey of the subject lot, and charts depicting all the land assessments in the subject's neighborhood, as well as assessments in a nearby neighborhood. Finally, the board of review submitted a chart detailing sales of four lots.

The survey of the subject lot depicts the lot with 250 feet of frontage and side measurements of 633.38 and 633.86 feet, respectively. The board of review contends the average of the two sides, multiplied by the frontage, totals 158,405 square feet. The grid analysis of the board of review's six comparables depicts their lots as ranging in size from 41,818 to 158,530 square feet, with land assessments ranging from \$175,010 to \$683,030 or from \$3.32 to \$5.39 per square foot of land area. Four of these land comparables area located in the same neighborhood code as the subject, as determined by the township assessor. The board of review also submitted improvement data on these properties, but since the appellant asserted he is only contesting the subject's land assessment, the Property Tax Appeal Board will not further address the improvement assessment data submitted by the appellant or board of review.

The board of review's chart depicting all the land assessments in the subject's neighborhood described 18 lots including the

subject. The lots varied in size from 28,954 to 217,800 square feet and had land assessments ranging from \$124,750 to \$638,390 or \$3.72 or \$4.31 per square foot of land area. The assessor's letter stated the parcel with the \$3.72 per foot land assessment "is receiving a reduction for a water issue." The comparable with a land assessment of \$4.26 per square foot with a revised lot size, but for which the assessment had not been updated. The chart depicts the subject as containing 158,405 square feet with a land assessment of \$4.31 per square foot. The board of review's chart depicting land assessments in a similar nearby neighborhood detail 15 lots that range in size from 42,062 to 135,845 square feet, with land assessments ranging from \$226,530 to \$731,620 or \$5.39 per square foot of land area. Finally, the board of review's sales information on four lots depicted parcels of 65,527 to 2,262,942 square feet that sold for prices ranging from \$1,475,000 to \$32,391,000 or from \$14.31 to \$24.92 per square foot of land area. Using a median sales price of \$20.335 per square foot, the board of review contends the subject parcel has a market value of \$3,221,160. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The intervenor, by a letter dated June 30, 2010, adopted the evidence submitted by the board of review in the instant appeal.

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.

The Board first finds the parties disputed the size of the subject lot. The appellant contends the lot contains 148,104 square feet by excluding the portion that extends into Canterbury Land. However, the board of review contends the subject contains 158,405 square feet based on a plat of survey it submitted into the record that depicts the subject lot with 250 feet of frontage and side measurements of 633.38 and 633.86 feet, respectively. Based on this evidence, the Property Tax Appeal Board finds most reliable evidence in this record indicated the subject contains 158,405 square feet of land area.

The Board next finds the appellant submitted four land comparables on his grid and three comparables on a list, the latter of which lacked lot sizes so as to facilitate comparison

to the subject. Therefore, the Board gave no weight to the appellant's three comparables on the list. The Board next finds the board of review submitted six land comparables on its grid. The Board gave most weight to comparables #3 and #4 on the grid, as they were located on the subject's street and were most similar to the subject in lot size. These most similar comparables had land assessments of \$679,760 and \$683,030 or \$4.31 per square foot of land area, identical to the subject. The Board also gave considerable weight to the board of review's chart of 18 lots in the subject's subdivision that included the subject lot. The Board finds all the comparables on this chart were assessed identically to the subject at \$4.31 per square foot, except for one with a "water issue" and one that had not been updated due to an error. The Board finds the appellant argued the subject is located 254 yards from Interstate 294, "which is certainly a negative and a deterrent for resale and marketability." The appellant submitted no evidence from the market to support this assertion. After considering adjustments for the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's land assessment is supported by the most comparable properties contained in the record.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 20, 2012

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.