FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas & Gloria Kapsa
DOCKET NO.: 08-03714.001-R-1
PARCEL NO.: 09-09-317-016

The parties of record before the Property Tax Appeal Board are Thomas & Gloria Kapsa, 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:	$65,740
IMPR.:	$34,780
TOTAL:	$100,520

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story frame dwelling containing 1,292 square feet of living area that was built in 1931. Features include a full unfinished basement, central air conditioning, a fireplace and a 360 square foot detached garage.

Although the appellants indicated on the petition that the basis of the appeal was overvaluation, their written submission included equity comparables which would make the appeal based on both overvaluation and unequal treatment in the assessment process. In support of these arguments, the appellants submitted information on four suggested comparable properties located from two blocks to six blocks from the subject property. The comparables have lots ranging in size from 5,952 to 7,920 square feet of land area. The comparables consist of part two-story and part one-story, one and one-half story and one-story frame dwellings containing from 924 to 1,510 square feet of living area. The dwellings were built from 1898 to 1936 and have full or partial unfinished basements and garages ranging in size from 216 to 308 square feet of building area. The comparables have

improvement assessments ranging from $25,040 to $39,460 or from $24.36 to $32.90 per square feet of living area. Two comparables sold in June 2007 and September 2007 for prices of $330,000 and $376,500 or $249.34 and $357.14 per square of living area including land.

In addition, the appellants argued that the subject property has 1,013 square feet of living area, not 1,292 as reported by the board of review.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $100,520 was disclosed. The subject's assessment reflects an estimated market value of $302,134 or $233.85 per square foot of living area including land using 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 information on four suggested comparable sales. The board of review submitted a map depicting the proximate locations of both parties' comparables to that of the subject. The board of review's comparable #1 is the same property as the appellants' comparable #1. Comparable #1 is a part two-story and part one-story style frame dwelling. Comparable #2 is a two-story style frame dwelling. Comparable #3 is a part two-story and part one and one-half story style frame dwelling and comparable #4 is a part one-story and part one and one-half story style frame dwelling. The dwellings range in size from 1,353 to 1,960 square feet of living area. The dwellings were built from 1927 to 1936 and feature full or partial unfinished basements and garages ranging in size from 240 to 1,196 square feet of building area. The comparables have improvement assessments ranging from $39,460 to $58,750 or from $26.13 to $32.11 per square feet of living area. The comparables sold from June 2005 to September 2007 for prices ranging from $376,500 to 438,000 or from $223.47 to $290.47 per square of living area including land.

Based on this evidence, the board of review 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 no reduction in the subject's assessment is warranted.

The appellants contend 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). After an

analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds that both parties submitted descriptions and assessment information on eight equity comparables. The Board gives less weight to the appellants' comparables #3 and #4 due to their dissimilar one and one-half story style and one-story style when compared to the subject. The Board gives less weight to the board of review's comparables #2 and #4 due to their dissimilar two-story style and part one and one-half story and part one story style when compared to the subject. The Board finds the remaining four comparables more similar to the subject in location, size, style and features. These comparables have improvement assessments ranging from $25,040 to $52,270 or from $24.36 to $30.21 per square foot of living area. The subject's improvement assessment is $34,780 or $26.92 per square foot of living area which falls within the range of the comparable properties in the record. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

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 the 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 appellanst also argued overvaluation as a part 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 appellants have not met this burden of proof and no reduction in the subject's assessment is warranted.

The Board finds that both parties submitted six comparable sales for consideration. The Board gives less weight to the appellant's comparable #4 due to its dissimilar one-story style when compared to the subject. The Board gives less weight to the board of review's comparable sales #2, #3 and #4 due to their 2005 and 2006 sale dates occurring over one and one-half years prior to the January 1, 2008 assessment date. The Board finds the common comparable sale #1 to be the only sale in the record probative of the subject's market as of the January 1, 2008 assessment date. The comparable sold in September 2007 for a price of $376,500 or $249.34 per square foot of living area including land. The subject's assessment reflects an estimated market value of $302,134 or $233.85 per square foot of living area including land, which is below the value established by the most similar comparable sale in the record. After considering

adjustments to this comparable for differences when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported 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

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: December 23, 2011

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.