



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

APPELLANT: Kevin Burke
DOCKET NO.: 08-04159.001-R-3
PARCEL NO.: 09-12-402-002

The parties of record before the Property Tax Appeal Board are Kevin Burke, the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC in Chicago; the DuPage County Board of Review; and Hinsdale Twp High School Dist. #86, intervenor, by attorney Alan M. Mullins of Scariano, 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: \$299,820
IMPR.: \$931,190
TOTAL: \$1,231,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story brick dwelling containing 7,256 square feet of living area. The original structure was built in 1927 and contained 3,063 square feet of living area. In 1991, a 4,193 square foot addition was constructed. Features of the home include a 4,551 square foot basement that is 50% finished, central air conditioning, four fireplaces, a 576 square foot attached garage and a 480 square foot detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. The subject's land assessment was not contested.

In support of the inequity claim, the appellant submitted photographs and an equity analysis of three suggested comparables located from .13 to .60 of a mile from the subject. The

comparables are reported to consist of part two-story, part three-story and part one-story brick dwellings. Comparable #3 was built in 1996. The age of comparables #1 and #2 were marked "N/A" on the appeal form. All the comparables have finished basements and garages that range in size from 868 to 1,646 square feet. The appellant did not disclose the size of the basements or whether the comparables had central air conditioning or fireplaces. The dwellings range in size from 7,146 to 7,879 square feet of living area. The comparables have improvement assessments ranging from \$573,600 to \$624,660 or from \$72.80 to \$87.41 per square foot of living area.

The appellant's overvaluation argument is supported by comparable #1, which sold in September 2005 for a price of \$2,323,000 or \$294.83 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$1,231,010 was disclosed. The subject's assessment reflects an estimated market value of \$3,700,060 or \$509.93 per square foot of living area including land using DuPage County's 2008 three-year median level of assessments of 33.27%.

In response to the evidence submitted by the appellant, the board of review indicated appellant's comparables #1 and #2 are "under construction/not complete" and had partial building assessments for the 2008 tax year. In addition, comparable #1 was purchased in September 2005 and subsequently demolished to accommodate its current dwelling project.

In support of the subject's assessment, the board of review submitted property record cards and assessment analysis of seven suggested comparable properties. The board of review's submission also included a map depicting the proximate location of the parties' comparables in relation to the subject. The comparables consist of four, part two-story and part one-story; one, part two-story, part three-story and part one-story; one, part two and one-half story, part two-story and part one-story; and one, part two-story, part one-story and part three-story dwellings of frame or brick exterior construction. The dwellings were originally constructed from 1910 to 1996. Comparables #3 through #7 were renovated or had additions constructed from 1970 to 2003. Five comparables have partial unfinished basements; one comparable has a full finished basement; and one comparable has a full partially finished basement. Comparables #1 through #6 have garages that range in size from 840 to 1,484 square feet. Comparables #1 and #7 have swimming pools. The copies of the property record cards for the board of review comparables disclosed six comparables had central air conditioning and the comparables had 3, 4 or 6 fireplaces. The dwellings range in size from 5,058 to 9,268 square feet of living area. The comparables have improvement assessments ranging from \$625,000 to \$1,074,330 or from \$115.92 to \$156.97 per square foot of living

area. The subject property has an improvement assessment of \$931,190 or \$128.33 per square foot of living area.

The board of review's evidence also disclosed comparables #1 through #5 sold from March 2006 to October 2008 for prices ranging from \$2,250,000 to \$5,500,000 or from \$444.84 to \$709.16 per square foot of living area including land.

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

The intervenor adopted the evidence submitted by the board of review pursuant to section 1910.99(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.99(a)).

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 appellant argued in part 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). 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 of proof.

The parties submitted descriptions and assessment information for 10 suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the appellant's comparables #1 and #2 due to their newer age when compared to the subject. In addition, these comparables were new construction and had pro-rata improvement assessments for the 2008 assessment year. The Board also gave less weight to comparable #5 submitted by the board of review due to its larger size when compared to the subject. The Board gave less weight to the board of review's comparables #2, #3, #4 and #6 due to their smaller size when compared to the subject.

The Property Tax Appeal Board finds the remaining three comparables were more similar when compared to the subject in location, age, size, style and features. They have improvement assessments ranging from \$624,660 to \$1,248,270 or from \$87.41 to \$137.80 per square foot of living area. The subject property has an improvement of \$931,190 or \$128.33 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject property's improvement assessment is supported. Therefore, no reduction in

the subject's improvement assessment based on inequity is warranted.

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 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.

As to the overvaluation argument, the parties submitted six suggested comparable sales for the Board's consideration. The Board finds the appellant's only sale was purchased in September 2005 for a price of \$2,323,000 and subsequently demolished to accommodate its current dwelling project. The Board finds this sale price is probative of the fair market value of the lot only, as the improvement was demolished subsequent to the sale. The Board finds the five sales offered by the board of review to be comparable to the subject. The comparables sold from March 2006 to October 2008 for prices ranging from \$2,250,000 to \$5,500,000 or from \$444.84 to \$709.16 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$3,700,060 or \$509.93 per square foot of living area including land, which is within the range established by these sales. The Property Tax Appeal Board finds the subject's estimated market value as reflected by the assessment is supported based on the evidence in this record and no reduction based on overvaluation 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 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.