



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

APPELLANT: John Rhodes
DOCKET NO.: 08-04376.001-R-1
PARCEL NO.: 09-17-402-011

The parties of record before the Property Tax Appeal Board are John Rhodes, the appellant, by attorney Scott J. Linn of the Law Office of Scott J. Linn, Deerfield, 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: \$68,080
IMPR: \$75,320
TOTAL: \$143,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame and brick construction that contains 1,478 square feet of living area. The subject has a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage. The subject dwelling is approximately 48 years old. The property is located in Downers Grove, Downers Grove Township, DuPage County.

Appearing on behalf of the appellant before the Property Tax Appeal Board was attorney Scott J. Linn and the appellant's wife, Rosemary Rhodes, contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs and assessment information on four comparables improved with one-story single family dwellings that ranged in size from 1,040 to 1,196 square feet of living area. The dwellings are of frame construction and range in age from 47 to 50 years old. Each comparable has a full basement, one comparable has central air conditioning and each comparable has a two-car garage. These properties are located in the same neighborhood as the subject property. The comparables have

improvement assessments ranging from \$50,690 to \$63,200 or from \$48.74 to \$52.84 per square foot of living area. The subject has an improvement assessment of \$75,320 or \$50.96 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$65,420 or \$44.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$143,400 was disclosed. In support of the assessment the board of review submitted information on five comparable properties identified by the Downers Grove Township Assessor's office. The board called as its witness Joni Gaddis, Chief Deputy Assessor with the Downers Grove Township Assessor's Office. Ms. Gaddis testified of the five comparables presented comparables #2, #3 and #4 were more similar to split level dwellings while comparables #1 and #5 were ranch style homes. All the comparables were identified as being located in the subject's neighborhood and ranged in size from 1,281 to 1,584 square feet of living area. Each comparables has a full or partial basement of which four are partially finished. Two comparables are described as having central air conditioning, one comparable has a fireplace and each has a garage ranging in size from 336 to 844 square feet of building area. These dwellings were built from 1967 to 1969. Their improvement assessments ranged from \$67,010 to \$79,380 or from \$50.11 to \$53.05 per square foot of living area. 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 the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with the respect to the 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 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 an analysis of the assessment data the Board finds the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction is not warranted.

The Board finds both parties submitted assessment comparables to support their respective positions. The Board finds the best comparables in the record are the appellant's comparables and board of review comparables #1 and #5. These are one-story dwellings that range in size from 1,040 to 1,584 square feet of living area. The appellant's comparables were significantly smaller than the subject but similar to the subject in age. Board of review comparables #1 and #5 were more similar to the

subject is size but newer. The Board also finds the subject was superior to many of these comparables with its central air conditioning and fireplace. These most similar comparables had improvement assessments that ranged from \$50,590 to \$79,320 or from \$48.74 to \$52.84 per square foot of living area. The subject has an improvement assessment of \$75,320 or \$50.96 per square foot of living area, which is within the range established by the best comparables 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. 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 this record.

Based on this record the Board finds the appellant did not demonstrate the subject property was being inequitably assessed by clear and convincing evidence and no reduction is 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: June 24, 2011

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.