FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christopher & J. Stent
DOCKET NO.: 08-04619.001-R-3
PARCEL NO.: 09-12-224-010

The parties of record before the Property Tax Appeal Board are Christopher & J. Stent, the appellants; the DuPage County Board of Review; and the Hinsdale Township High S. D. #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:	$435,520
IMPR.:	$894,420
TOTAL:	$1,329,940

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 45,123 square feet is improved with a part one-story, part two-story and part three-story dwelling of frame construction containing 7,688 square feet of living area. The dwelling was constructed in 1929 and has had additions and upgrades in 1974, 1985, 1996 and 2003. Features of the home include a partial basement which is partially finished, central air conditioning, five fireplaces and both a two-car and a three-car garage with a total of 1,234 square feet of building area. The property also has a 1,234 square foot patio, all of which is located in Hinsdale, Downers Grove Township, DuPage County.

An initial issue in this proceeding is the lot size of the subject parcel. The appellants contend based on a Final Grading Survey dated January 3, 2008 attached to the appeal that the subject parcel contains 45,123 square feet of land area. The board of review reported the subject lot is "200 x 228" but provided no documentation to support that contention of 45,600 square feet of land area beyond a property record card that reported the land as "200.00 x 228.24 x 1.12(d)." The Property

Tax Appeal Board finds the appellants' survey evidence is the best evidence in the record of the lot size of the subject.

The appellants' appeal is based on unequal treatment in the assessment process as to both the subject's land and improvement assessments. In support of the inequity argument, the appellants submitted a grid analysis of three suggested comparables that are located in the subject's assigned neighborhood code as determined by the assessor. The comparables are located from .3 to .6 of a mile from the subject.

As reported by the appellants, the parcels range in size from 15,382 to 40,378 square feet of land area. Examining the entire record, evidence disclosed residential lots in the subject's assessment neighborhood are valued on a front foot basis using an appropriate depth factor. Thus, the comparables presented by the appellants contain from 89 to 159 adjusted front feet and have land assessments ranging from $173,540 to $309,380 or $1,944 per front foot of land area. The subject property has a land assessment of $435,520 or $1,944 per front foot of land area. Based on this evidence, the appellants requested a land assessment reduction to $361,900 or, based on 224 adjusted front feet, $1,616 per front foot of land area.

As to the improvement inequity argument, the suggested comparables are improved with two-story frame, brick or brick and frame dwellings that were built between 1927 and 1996 with the two older dwellings having had additional improvements in 1991 and 1997, respectively. The comparable dwellings range in size from 4,230 to 7,266 square feet of living area. Two of the comparables have basements which are fully or partially finished. Each comparable has central air conditioning, four fireplaces and a garage ranging in size from 459 to 868 square feet of building area. One comparable has a patio and one comparable has a swimming pool. The comparables have improvement assessments ranging from $415,210 to $624,660 or from $79.07 to $98.16 per square foot of living area. The subject's improvement assessment is $894,420 or $116.34 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $638,110 or $83.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $1,329,940 was disclosed. The board of review presented a two-page memorandum prepared by the Downers Grove Township Assessor's Office. As to the subject, the assessor noted the dwelling was originally 3,564 square feet, but through remodeling has increased in size to 7,688 square feet and was "extensively remodeled" in 2008.

As to the appellants' evidence, the assessor reported comparable #3 has a partial unfinished basement which the appellants did not report in their grid analysis. The assessor further acknowledged that in terms of age, considering the year built, remodeling and upgrades, the suggested comparables are similar to the subject.

As to the land assessment issue, the assessor reported as to both the appellants' evidence and the assessor's evidence that "land pricing is the same as the subject." In a grid analysis, the board of review presented six suggested comparables with parcels that ranged in size from 15,300 to 41,720 square feet of land area. As shown in the grid analysis, the comparables contain from 83 to 211 adjusted front feet and have land assessments ranging from $160,410 to $410,080 or $1,944 per front foot of land area.

Each property has been improved with a dwelling containing varying story heights from one-story to three-story and constructed of frame or brick. The dwellings were built between 1912 and 1991. Except for the dwelling built in 1991, each of the older dwellings was remodeled/renovated between 1970 and 2008. The homes range in size from 4,567 to 9,268 square feet of living area and feature full or partial basements, three of which include some finished area. Features include three to six fireplaces, central air conditioning, and five comparables have porches/patios and/or decks. Each comparable has a garage ranging in size from 520 to 1,247 square feet of building area. These properties have improvement assessments ranging from $555,960 to $1,074,330 or from $105.51 to $127.84 per square foot of living area.

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

The intervening school district adopted the evidence submitted by the board of review in accordance with Rule 1910.99. (86 Ill.Admin.Code §1910.99)

In written rebuttal, the appellants noted that the board of review's evidence acknowledged that the subject property was on "the high end of the sales range." Based on the age of the subject, the appellants contend that this is inappropriate.

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 appellants contend unequal treatment in the subject's land and improvement assessments 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 Property Tax Appeal Board finds the appellants have not met this burden.

As to the land inequity argument, the Board has determined based on the plat survey that the subject parcel contains 45,123 square

feet of land area. As such, the subject parcel is larger than any of the comparable parcels presented by either party. The nine comparable parcels range in size from 15,300 to 41,720 square feet of land area. However, the evidence reveals that all parcels in the subject's area are assessed on an adjusted front foot basis and present land assessments of $1,944 per front foot of land area, identical to the front foot land assessment of the subject property, despite variances in parcel size. Based on this evidence and the land assessment methodology which appears to be uniformly applied in the subject's jurisdiction, no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board finds that the parties presented a total of nine suggested comparables to support their respective positions. The Board has given less weight to board of review comparable #1 due to its construction date of 1991 with no renovations which makes this property dissimilar to the subject's 1927 construction date followed by numerous renovations and/or expansions. The Board finds the remaining comparables submitted by the both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments that range from $415,210 to $1,074,330 or from $79.07 to $123.57 per square foot of living area. The subject's improvement assessment of $894,420 or $116.34 per square foot of living area is within this range and appears justified given the subject's dwelling size of 7,688 square feet. The subject's per-square-foot improvement assessment falls between the improvement assessments of the next most similarly sized dwellings among the comparables, board of review comparable #4 at 9,268 square feet and board of review comparable #2 at 6,351 square feet, which have improvement assessments of $115.92 and $122.73 per square foot of living area, respectively. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not 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 taxation 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore,

the Property Tax Appeal Board finds that the subject's assessment as established 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.

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: June 22, 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.