



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

APPELLANT: Evelyn & Carl Conrad
DOCKET NO.: 09-03932.001-R-1
PARCEL NO.: 06-34-101-030

The parties of record before the Property Tax Appeal Board are Evelyn and Carl Conrad, 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: \$221,650
IMPR.: \$370,070
TOTAL: \$591,720

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick construction that contains 4,864 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, 3½ bathrooms and two, two-car attached garages. The property has a 32,664 square foot site and is located in Oak Brook, York Township, DuPage County.

On the appeal form the appellants marked assessment equity as the basis of the appeal. In support of this argument the appellants submitted descriptions, photographs and assessment information on five comparables. The comparables were improved with four, two-story dwellings and one, three-story dwelling that ranged in size from 3,497 to 6,056 square feet of living area. The dwellings were constructed from 1981 to 1988. The properties were described as being located in the same subdivision as the subject from 3 to 8 blocks from the subject property. Each comparable has a basement with three being partially finished, central air conditioning, one to two fireplaces, from 3½ to 5 and 2-half bathrooms and either a three or a four-car garage. Their improvement assessments ranged from \$151,100 to \$318,310 or from \$38.72 to \$64.19 per square foot of living area.

In their written statement the appellants asserted that they were basing the appeal on the fact that all of the comparison homes are of similar construction, age, style and within a few blocks of the subject dwelling, within the same subdivision. They contend that all the comparables have a much lower building assessment per square foot than the subject home with an average of \$55.75 per square foot while the subject dwelling has an improvement assessment of \$76.08 per square foot of living area. They further stated that if you disregard the high value and the low value the average is \$58.61 per square foot. Based on this evidence the appellants were of the opinion the assessed value per square foot of the subject building should be \$60.00 per square foot of living area resulting in a revised improvement assessment of \$291,840. The appellants further stated they were not contesting the land value as it is very uniform throughout the subdivision.

The board of review submitted its "Board of Review Notes on Appeals" wherein the final assessment of the subject totaling \$591,720 was disclosed. The subject has an improvement assessment of \$370,070 or \$76.08 per square foot of living area.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1 which included a narrative from the Deputy Assessor of York Township and a grid analysis of the appellants' comparables and twelve comparables selected by the deputy assessor. The twelve comparables selected by the deputy assessor were all located in the subject's neighborhood, Midwest Club (MWC), and were improved with two-story dwellings that ranged in size from 4,246 to 5,156 square feet of living area. The dwellings were constructed from 1983 to 1988. The board of review provided copies of the property record cards for eleven of the comparables disclosing each comparable had a basement with one being partially finished, central air conditioning, one fireplace and a three car garage.¹ The comparables also had from 3½ to 7½ bathrooms. One comparable was also described as having an in-ground swimming pool. The comparables had improvement assessments ranging from \$328,330 to \$412,480 or from \$76.08 to \$82.60 per square foot of living area.

In the narrative prepared by the deputy assessor he stated that there are 98 two-story homes in the neighborhood with a median building assessment of \$80.00 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reiterated their assessment request and noted the selling prices of homes in their neighborhood were much lower than in past years.

¹ The record did not have the property record card for board of review comparable identified by property index number 06-33-103-022, located at 717 Midwest Club.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants marked on the appeal form that the basis of the appeal was assessment equity. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180). Therefore, even though the appellants made passing references to market value issues in their written narrative, the appeal is limited to assessment equity based on the manner by which the appellants completed the residential petition.

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 a reduction is not warranted.

The record in this appeal contained descriptions and assessment information on 17 comparables submitted by both the appellants and the board of review. The comparables were relatively similar to the subject in age and all were located in the same neighborhood as the subject property. The Board finds the best comparables with respect to size include appellants' comparable #5 and board of review comparables #6 through #10. These six comparables were improved with two-story dwellings that were built from 1983 to 1988 and ranged in size from 4,834 to 4,878 square feet of living area. These comparables had total assessments ranging from \$465,670 to \$603,740. The subject has a total assessment of \$591,720, which is below five of the six comparables improved with dwellings most similar in size as the subject. These six comparables had improvement assessments ranging from \$305,600 to \$400,300 or from \$62.70 to \$82.60 per square foot of living area. The subject has an improvement assessment of \$370,070 or \$76.08 per square foot of living area, which is greater than one comparable, equivalent to one comparable and below four comparables on a square foot basis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was inequitably assessed.

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 exists on the basis of the evidence in this record.

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: July 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.