



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

APPELLANT: Vito & Susan Pingitore
DOCKET NO.: 09-04143.001-R-1
PARCEL NO.: 03-35-122-033

The parties of record before the Property Tax Appeal Board are Vito and Susan Pingitore, the appellant, 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: \$59,040
IMPR.: \$68,180
TOTAL: \$127,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level single family dwelling that contains 1,638 square feet of living area. The subject dwelling was built in 1974 and is of frame and brick construction. Features of the subject property include a lower level that is partially finished, central air conditioning and a two-car detached garage. The subject property has a 9,000 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants provided descriptions, photographs and assessment information on four comparables. The four comparables are located in Elmhurst and have the same neighborhood code as the subject property. The dwellings are one-story, ranch style, design that range in size from 1,257 to 1,428 square feet of living area and are of frame, brick or frame and brick exterior construction. The dwellings range in age from 32 to 55 years old. One comparable has a basement that is finished, three comparables have central air conditioning, one has a fireplace and each has a garage ranging in size from 280 to 484 square feet of building area. The comparables have sites that range in size from 7,260 to 7,500 square feet of land area. The comparables have improvement

assessments that range from \$44,050 to \$56,480 or from \$33.83 to \$41.02 per square foot of living area. The comparables have land assessments ranging from \$56,230 to \$59,040 or from \$4.92 to \$7.50 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$44,280 and the improvement assessment be reduced to \$59,869.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$127,220 was disclosed. The subject has a land assessment of \$59,040 or \$6.56 per square foot of land area and an improvement assessment of \$68,180 or \$41.62 per square foot of land area.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and an assessment data sheet which listed the appellants' comparables and comparables selected by the township assessor, marked as Exhibit #1. The assessor provided a grid analysis using three comparable properties. The comparables were improved with split-level dwellings of brick or frame and brick construction that ranged in size from 1,376 to 1,638 square feet of living area. The dwellings were constructed from 1960 to 1987. The comparables were located in Elmhurst and had the same neighborhood code as the subject property. Each comparable has a lower level that is finished and central air conditioning. One comparable had a fireplace and two comparables had detached garages with 440 and 462 square feet of building area. These properties had sites that ranged in size from 8,800 to 9,000 square feet of land area. The improvements had assessments ranging from \$59,520 to \$68,530 or from \$40.00 to \$44.30 per square foot of living area. Their land assessments were \$56,230 or \$59,040 or from \$6.34 to \$6.56 per square foot of land area. 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 (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal. The PTAB further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The appellants contend assessment inequity 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 PTAB finds the appellants did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the assessment is not warranted.

The record contains assessment information on seven comparables submitted by the parties. The comparables most similar to the subject's split level style were those presented by the board of review. Due to their similarity in style these comparables

received the most weight. These most similar comparables were of brick or frame and brick construction that ranged in size from 1,376 to 1,638 square feet of living area. The dwellings were constructed from 1960 to 1987. Each comparable has a lower level that is finished and central air conditioning. One comparable has a fireplace and two comparables have detached garages of 440 and 462 square feet. Their improvements have assessments ranging from \$59,520 to \$68,530 or from \$40.00 to \$44.30 per square foot of land area. Board of review comparable #2 is most similar to the subject in age, size and features. This property has an improvement assessment of \$68,530 or \$41.84 per square foot of living area. The subject has an improvement assessment of an \$68,180 or \$41.62 per square foot of living area, which is within the range established by the most similar properties in the record. Based on this record the PTAB finds the subject dwelling is being equitably assessed.

The comparables submitted by the parties had land assessments of either \$56,230 or \$59,040 or from \$4.92 to \$7.75 per square foot of land area. The subject has a land assessment of \$59,040 or \$6.56 per square foot of land area, which is within the range established by the comparables. Based on this record the PTAB finds the subject land is being equitably 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.

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.