



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

APPELLANT: Robert & Cynthia Skidmore
DOCKET NO.: 09-04163.001-R-1
PARCEL NO.: 06-04-311-050

The parties of record before the Property Tax Appeal Board are Robert & Cynthia Skidmore, 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: \$44,250
IMPR: \$70,760
TOTAL: \$115,010**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a split-level frame dwelling built in 1975 and containing 1,672 square feet of living area. Features of the home include a partial basement with finished area, central air conditioning and a 2-car garage that contains 750 square feet. The dwelling is located in Lombard, York Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted property detail sheets and a grid analysis with information on three comparable properties. The dwellings are split level or 2-story dwellings of brick or frame construction. They were built between 1921 and 1962 and range in size from 1,080 to 2,178 square feet of living area. Features of the homes include partial basements with finished area, central air conditioning and 2-car garages. The comparables have improvement assessments ranging from \$26,720 to \$44,560 or from \$20.46 to \$24.74 per square foot of living area¹. The subject's improvement assessment is \$70,760 or \$42.32 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$45,750 or \$27.36 per square foot of living area.

¹ The assessment data on comparable #2 in the attachment was used as the township reported assessment. This was not the assessment reported in the grid.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$115,010 was disclosed.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties. The comparables are split-level dwellings of frame construction built between 1961 and 1986. They range in size from 1,006 to 1,232 square feet of living area and feature partial basements, five with some finished area. Five comparables feature central air conditioning, one has a fireplace and five have 2-car garages. These properties have improvement assessments ranging from \$55,150 to \$69,700 or from \$51.06 to \$69.28 per square foot of living 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 finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds both parties submitted nine comparables for consideration. Comparable #2 submitted by the appellants and comparables #1, #2, #3, #4 and #5 submitted by the board of review were significantly smaller than the subject. Comparable #3 submitted by the appellants was older and larger than the subject. Therefore, these seven comparables received less weight in the Board's analysis. The Board finds comparable #1 submitted by the appellants and comparable #6 submitted by the board of review were similar to the subject in age, size, style, exterior construction and features. These two comparables had improvement assessments of \$35,340 and \$63,530 or \$22.44 and \$51.57 per square foot of living area. The subject's improvement assessment of \$70,760 or \$42.32 per square foot of living area is between these most similar comparables on a per square foot basis. Therefore the Board finds the appellants have not proven through clear and convincing evidence that the subject is inequitably assessed, 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 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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.