



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

APPELLANT: Kevin Burke
DOCKET NO.: 09-04178.001-R-2
PARCEL NO.: 09-12-402-002

The parties of record before the Property Tax Appeal Board are Kevin Burke, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, LLC, Chicago; the DuPage County Board of Review; and the Hinsdale THSD 86, the intervenor, by attorney Alan M. Mullins of Scariano, Himes and Petrarca, 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: \$ 299,820
IMPR: \$ 931,190
TOTAL: \$1,231,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story brick dwelling containing 7,256 square feet of living area. The original structure was built in 1927 and contained 3,063 square feet of living area. In 1991, a 4,193 square foot addition was constructed. Features of the home include a 4,551 square foot basement that is 50% finished, central air conditioning, four fireplaces, a 576 square foot attached garage and a 480 square foot detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted photographs and an equity analysis of three suggested comparables located from .14 to .57 of a mile from the subject. The comparables are reported to consist of a two-story; a part one-story and part two-story; and a part two-story, part three-story and part one-story brick dwellings. Comparable 1 was built in 1937 and comparable 2 was built in 1996. The age of

comparable 3 was not disclosed. All the comparables have finished basements and garages that range in size from 868 to 1,268 square feet. The appellant did not disclose the size of the basements or whether the comparables had central air conditioning or fireplaces. The dwellings range in size from 6,864 to 7,870 square feet of living area. The comparables have improvement assessments ranging from \$590,150 to \$761,890 or from \$74.99 to \$111.00 per square foot of living area. The subject property has an improvement assessment of \$931,190 or \$128.33 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$1,231,000 was disclosed.

In response to the evidence submitted by the appellant, the board of review indicated appellant's comparable 3 was new construction in 2009 with a pro-rated improvement assessment of \$590,150. At 100% complete, appellant's comparable 3 has an improvement assessment of \$988,620 or \$125.62 per square of living area.

In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of four suggested comparable properties located in various neighborhood codes as defined by the local assessor. However, their proximate location in relation to the subject was not disclosed. The comparables consist of part two-story and part one-story or part two and one-half story and part one-story dwellings of brick exterior construction. The dwellings were originally constructed from 1910 to 1930. Comparables 2 through 4 were renovated or had additions constructed from 1971 to 2009. Two comparables have partial unfinished basements; one comparables has a full finished basement; and one comparable has a partial finished basement. Comparables 2 through 4 have garages that range in size from 600 to 1,092 square feet. Comparables 1 and 2 have swimming pools. The analysis did not disclose any other features such as central air conditioning or fireplaces. The dwellings range in size from 6,027 to 6,886 square feet of living area. The comparables have improvement assessments ranging from \$792,410 to \$961,750 or from \$131.48 to \$143.05 per square foot of living area. The subject property has an improvement assessment of \$931,190 or \$128.33 per square foot of living area.

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

The intervenor adopted the evidence submitted by the board of review pursuant to section 1910.99(a) of the rules of the Property Tax Appeal Board. (86 Ill.Adm.Code §1910.99(a)).

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 Board further finds no reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 Board finds the appellant has not overcome this burden of proof.

The parties submitted descriptions and assessment information for seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to the appellant's comparables 2 and 3 due to their newer age when compared to the subject. In addition, comparable 3, which was new construction, had pro-rated improvement assessment for the 2009 assessment year. The Board also gave less weight to comparable 4 submitted by the board of review due to its smaller size when compared to the subject.

The Property Tax Appeal Board finds the remaining four comparables were more similar when compared to the subject in location, age, size, style and features. They have improvement assessments ranging from \$761,890 to \$961,750 or from \$111.00 to \$143.05 per square foot of living. The subject property has an improvement assessment of \$931,190 or \$128.33 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject property's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is 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 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.

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

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.