



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

APPELLANT: Rafael Cruz & Catherine Walma  
DOCKET NO.: 09-04189.001-R-1  
PARCEL NO.: 09-11-322-015

The parties of record before the Property Tax Appeal Board are Rafael Cruz & Catherine Walma, 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: \$102,050  
IMPR: \$218,200  
TOTAL: \$320,250**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 1-story dwelling of brick and frame construction. The dwelling contains 3,554 square feet of living area and was built in 1959 with newer additions. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace and a garage containing 598 square feet. The subject is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. The appellants submitted information on eight comparable properties described as 1, 1½ or 2-story dwellings of brick and/or frame construction. The comparables were built from 1920 to 1969, most with newer additions. They range in size from 1,548 to 2,900 square feet of living area. The dwellings feature full or partial unfinished basements and garages that range in size from 280 to 575 square feet. Seven comparables feature 1 or 2 fireplaces and four have central air conditioning. Five of the comparables "recently" sold from May to November 2008 for prices ranging from \$395,000 to \$775,000 or from \$207.35 to \$321.04 per square foot of living area including land. The eight comparables have improvement assessments ranging from \$85,080 to \$133,840 or from \$36.77 to \$62.00 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$139,974 or \$39.38 per square foot of living area. The subject's total requested assessment of \$242,024 would reflect a market value of approximately \$726,100 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$218,200 or \$61.40 per square foot of living area was disclosed. The subject's total assessment of \$320,250 reflects an estimated market value of \$962,868 or \$270.93 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties, three of which were sales. The comparables were built between 1947 and 1974, most with newer additions. The comparables are 1-story dwellings of brick and/or frame construction ranging in size from 1,830 to 2,907 square feet of living area. Features include full or partial basements, one with finished area, 1 or 2 fireplaces and garages that contain between 231 and 638 square feet. Four of the comparables feature central air conditioning.

The board of review disclosed three of the comparables sold from July 2007 through August 2009 for prices ranging from \$540,000 to \$749,000 or from \$237.36 to \$349.02 per square foot of living area including land. The six comparables have improvement assessments ranging from \$112,070 to \$191,260 or from \$55.78 to \$74.60 per square foot of living area. The assessor also disclosed that the subject is the largest 1-story dwelling in the CF4 code. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argue the assessor's BAV/SF calculation does not reflect market value established by recent sales, the sales per square foot calculation includes land, and the neighborhoods are inconsistent. The appellants also claim that one of the assessor's comparables is not in the same neighborhood as the subject and one is a raised-ranch.

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 in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331

Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds both parties submitted information on eight sales. Comparables #1, #7 and #8 submitted by the appellants were two-story dwellings and not similar to the subject. Comparables #2, #3, #4, and #6 submitted by the appellants and comparables #1, #2 and #6 submitted by the board of review were significantly smaller than the subject. Therefore, these comparables received less weight in the Board's analysis.

The Board finds the appellants' comparable #5 and the board of review's comparables #3, #4 and #5 were similar to the subject in age, size, style, exterior construction and features. Two of these comparables sold in November 2008 and August 2009 for \$775,000 and \$690,000 or for \$321.04 and \$237.36 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$962,868 or \$270.93 per square foot of living area including land, which is within the range established by these most similar comparables on a per square foot basis. Therefore the Board finds the appellants have not proven by a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment is warranted based on overvaluation.

The appellants also contend unequal treatment in the subject's improvement assessment as a 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.

After excluding the dissimilar properties, the Board finds appellants' comparable #5 and the board of review's comparables #3, #4 and #5 were most similar to the subject and therefore received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$131,500 to \$191,260 or from \$54.47 to \$71.71 per square foot of living area. The subject's improvement assessment of \$218,200 or \$61.40 per square foot of living area is within the range established by 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's improvement is inequitably assessed, and 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 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

*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.