



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

APPELLANT: John & Kelly Karesh
DOCKET NO.: 09-04223.001-R-1
PARCEL NO.: 09-03-302-016

The parties of record before the Property Tax Appeal Board are John & Kelly Karesh, 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: \$34,960
IMPR.: \$75,880
TOTAL: \$110,840**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a bi-level frame dwelling that is 32 years old. The dwelling contains 1,288 square feet of living area. Features of the home include a full basement with finished area, central air conditioning and a garage that contains 528 square feet. The dwelling is located in Westmont, Downers Grove Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted photographs and a grid analysis with information on three comparable properties. The dwellings are bi-level frame or brick and frame dwellings either 21 or 34 years old. They range in size from 1,200 to 1,352 square feet of living area. Features of the homes include full or partial basements, at least two with finished area, central air conditioning and garages containing from 572 to 660 square feet. The comparables have improvement assessments ranging from \$70,000 to \$71,380¹ or from \$51.78 to \$59.48 per square foot of living area. The subject's improvement assessment is \$75,880 or \$58.91

¹ The appellants' assessment information for comparable #2 was inconsistent with the assessor's improvement assessment for comparable #2 on the board of review's grid analysis.

per square foot of living area². The appellants' comparables land assessments range from \$32,130 to \$32,630 or from \$538 to \$542 per frontage foot. The subject's land assessment is \$34,960 or \$540 per frontage foot. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$60,000 and a reduction in the subject's land assessment to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$110,840 was disclosed.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five comparable properties. The comparables are 1-story dwellings³ of frame construction built between 1975 and 1977. They range in size from 1,228 to 1,288 square feet of living area and feature full or partial basements with finished area and garages containing from 484 to 576 square feet. Four comparables feature central air conditioning. These properties have improvement assessments ranging from \$70,480 to \$75,330 or from \$57.39 to \$59.11 per square foot of living area. They have land assessments ranging from \$32,220 to \$38,700 or \$540 or \$545 per frontage foot. 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 eight comparables for consideration. These comparables were all similar to the subject in style, exterior construction, size, features and age. They had improvement assessments ranging from \$70,000 to \$75,330 or from \$51.78 to \$59.48 per square foot of living area. The subject's improvement assessment of \$75,880 or \$58.91 per square foot of

² The appellants claim the subject was reassessed in 2009 and the subject's improvement assessment is \$71,460. However, the appellants submitted the Notice of Final Decision which indicates the subject's improvement assessment for 2009 is \$75,880.

³ Although the board of review claims their comparables are 1-story dwellings, the Board takes note that the board of review also claimed the appellant's bi-level dwellings are 1-story dwellings.

living area is within the range established by these similar comparables on a per square foot basis.

The land assessments of the comparables range from \$32,130 to \$38,700 or from \$538 to \$545 per frontage foot. The subject's land assessment is \$34,960 or \$540 per frontage foot, which is within the range established by these comparables. Therefore the Board finds the appellants have not proven by clear and convincing evidence that the subject is inequitably assessed, and no reduction in the subject's land or improvement assessments are 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.

Ronald 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.