FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Slava Ovsonkova
DOCKET NO.: 09-04251.001-R-1
PARCEL NO.: 02-28-412-025

The parties of record before the Property Tax Appeal Board are Slava Ovsonkova, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC, Chicago, Illinois; 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:	$22,840
IMPR.:	$60,140
TOTAL:	$82,980

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a raised-ranch single family dwelling of mixed exterior construction that contains 1,104 square feet of living area and was built in 1974. Features of the home include central air conditioning, two bathrooms, a 409 square foot partially finished lower level, and a two-car built-in garage. The subject has a 6,264 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending the subject's improvements are inequitably assessed as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant's attorney provided photographs and assessment information of the subject property and three suggested comparables, marked as Exhibit "A". The three suggested comparable properties are located in close proximity within the same neighborhood as the subject property. The three comparables are improved with a raised-ranch single family dwelling of mixed

exterior construction built in 1973 and 1974. The comparables have central air conditioning, one and one-half bathrooms, a 409 square foot partially finished lower levels, and a two-car integral garage. The dwellings contain 1,104 square feet of living area and have improvement assessments ranging from $59,040 to $59,090 or from $53.48 to $53.52 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment reduced to $53.50 per square foot of living area resulting in a total revised assessment of $81,904 after adding the land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $82,980 was disclosed. The subject has an improvement assessment of $60,140 or $54.47 per square foot of living area.

In support of the subject's assessment, the board of review submitted an Addendum to Board of Review Notes on Appeal and a letter addressing the appeal that was prepared by the township assessor. The board of review also submitted a Bloomingdale Township Assessment Data Sheet marked as Exhibit #1, which was prepared by the Bloomingdale Township Assessor's Office. The assessor detailed the appellant's comparables and provided four additional comparables.

The board of review called as its witness John Dabrowski, Assessor of Bloomingdale Township. Dabrowski testified that the appellant's comparables have a half bath less than the subject property.

The assessor's office submitted information on four additional comparable properties to demonstrate the subject was uniformly assessed. All of the comparables are located in the same neighborhood as the subject property. The four comparables are raised-ranch single family dwellings of mixed exterior construction built in 1973 or 1974. Features include central air conditioning, one and one-half or two bathrooms, 409 square foot partially finished lower levels, and two-car integral garages. The dwellings contain 1,104 square feet of living area. The comparables have improvement assessments ranging from $59,080 to $60,140 or from $53.51 to $54.47 per square foot of living area. The subject property has an improvement assessment of $60,140 or $54.47 per square foot of living area. Based on this evidence the board of review requested the assessment be confirmed.

Under cross-examination Dabrowski agreed that the assessor's comparable 3 is the subject property.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Property Tax Appeal Board further finds no reduction in the subject property’s assessment is warranted.

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. 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.

The Board finds the record contains seven comparables submitted by the parties in support of their respective positions. The Board gave no weight to the board of review's comparable 3 because it was the subject property. The Board finds the remaining comparables submitted by the both parties are similar to the subject in location, age, design, size and features. These comparables have improvement assessment ranging from $59,040 to $60,140 or from $53.48 to $54.47 per square foot of living area. The subject has an improvement assessment of $60,140 or $54.47 per square foot of living area. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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.

Chairman

Member

Member

Member

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 30, 2012

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.