



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

APPELLANT: Gerald Eberhardt
DOCKET NO.: 09-04276.001-R-1
PARCEL NO.: 06-20-404-029

The parties of record before the Property Tax Appeal Board are Gerald Eberhardt, the appellant; 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: \$11,650
IMPR.: \$104,870
TOTAL: \$116,520

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,328 square feet of land area improved with a two-story brick and frame townhouse. The subject, built in 1994, contains 1,790 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace and an attached 2-car garage. The subject is located in the development known as Abby Woods Town Homes, in York Township, DuPage County Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties, property record cards and a map. One comparable is located in the same development as the subject with the other comparables being located within 0.5 miles of the subject. They consist of two-story brick and frame townhouse dwellings ranging from 12 to 19 years old. The homes have central air conditioning, a fireplace and 2-car garages. Three of the comparables are described as having a full finished basement. The comparables range in size from 1,630 to 2,600 square feet of

living area and have improvement assessment ranging from \$89,250 to \$127,250 or from \$47.27 to \$54.75 per square foot of living area. The subject property has an improvement assessment of \$104,870 or \$58.59 per square foot of living area.

Sales information provided by the appellant indicates two of the homes sold August 2007 and November 2009, respectively, for \$315,000 and \$350,000 or \$134.62 and \$193.25 per square foot of living area, including land.

The same comparables were used in support of a reduction request in the subject's land assessment. Two of the comparables were described as having 3,384 and 6,323 square feet of land area with land assessments of \$11,120 and \$14,120, respectively, or \$3.29 and \$2.23 per square foot of land area. The subject has a land assessment of \$11,650 or \$3.50 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$116,520 was disclosed. In support of the subject's assessment, the board of review submitted a summary report, photographs, a grid analysis detailing six suggested comparable properties and property record cards. The comparables are located in the subject's development and are described a model "B" townhomes, like the subject. The comparables are two-story frame and brick dwellings that were built in either 1991 or 1994. Each comparable has a fireplace, full basement and a 2-car garage. Each comparable contains 1,790 square feet of living area and an improvement assessment of \$104,870 or \$58.59 per square foot of living area, like the subject.

One of the comparables sold in October 2007 for \$350,000 or \$195.53 per square foot of living area, including land. The same comparables are situated on lots ranging from 3,209 to 3,432 square feet of land area with land assessments of \$11,650 or from \$3.39 to \$3.63 per square foot of land area. The subject's assessment reflects an estimated market value of approximately \$350,331 or \$195.72 per square foot of living area, including land, using the 2009 three-year average median level of assessments of 33.26% for DuPage County as determined by the Illinois Department of Revenue. The board of review argued that each of its comparables were the same model as the subject and were all located in the same development as the subject, while the appellant's comparables were not the same model as the subject with only comparable #1 being located in the same development as the subject. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 met this burden.

The Board finds the parties submitted ten assessment comparables for consideration. The Board finds the comparables submitted by the board of review were most similar to the subject, and almost an exact duplicate of the subject, in location, size, basement area and most features. The Board gave these comparables greater weight in its analysis. The evidence submitted indicates these properties each have an improvement assessment of \$104,870 or \$58.59 per square foot of living area, identical to the subject. For this reason, the Board finds the subject's improvement assessment is equitable with similar properties. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis.

Appellant's comparable #1 and the board of review's comparables were each located in the same development as the subject. They had land assessments of either \$11,120 or \$11,650 or ranging from \$3.29 to \$3.63 per square foot of land area. The subject's land assessment of \$11,650 or \$3.50 per square foot of land area is within the established range of properties in close proximity to the subject and is supported in this record. Therefore, the Board finds no reduction is warranted in the subject's land assessment based on equity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted based on overvaluation.

The Board finds only three sales were submitted by both parties. Both parties submitted a sale from 2007, which the Board finds is dated and less indicative of the subject's market value in 2009. However, since the Board has only a limited number of sales to consider and since both parties used a sale in 2007, the Board

will consider these comparables in its analysis. The three homes sold from August 2007 to November 2009 for prices ranging from \$315,000 to \$350,000 or from \$134.62 to \$195.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,331 or \$195.72 per square foot of living area, including land, which is only slightly higher than two of the three sales. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the subject's assessment is supported by a preponderance of the evidence in this record and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not 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: November 30, 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.