



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

APPELLANT: Peter & Valerie Salik
DOCKET NO.: 09-04601.001-R-1
PARCEL NO.: 09-05-208-007

The parties of record before the Property Tax Appeal Board are Peter and Valerie Salik, 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: \$44,120
IMPR: \$185,350
TOTAL: \$229,470

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part 2, 1 and 3-story single family dwelling that contains 3,703 square feet of above grade living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage with 801 square feet of building area. Other improvements include a shed. The property under appeal is indentified by property index number (PIN) 09-05-208-007 and has 13,700 square feet of land area. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contesting the assessment on the bases of recent construction and assessment equity. With respect to the recent construction argument the appellants completed Section VI - Recent Construction Information on Your Residence on the Residential Appeal indicating the property was purchased in 1998 for a price of \$155,000, which at that time was improved with a dwelling that was subsequently razed, and the dwelling was constructed for a price of \$278,000. The appellants also indicated that they served as the general contractor and valued the service at \$2,000. They further indicated some non-compensated labor was

performed by family members. To document the costs the appellants submitted a listing of the various contractors that worked on the dwelling and the associated costs.

To demonstrate assessment inequity the appellants provided photographs and information on three comparables located in Downers Grove with the same neighborhood code as the subject property. The comparables were improved with part two-story and part one-story dwellings that ranged in size from 4,412 to 4,692 square feet of living area. The dwellings were constructed from 2001 to 2006. Each comparable had a full unfinished basement, one to three fireplaces and attached garages ranging in size from 704 to 1,048 square feet of building area. Two comparables had central air conditioning. These properties had improvement assessments ranging from \$196,030 to \$214,090 or from \$41.91 to \$48.12 per square foot of living area. The subject property has an improvement assessment of \$185,350 or \$50.00 per square of living area. The appellant, Mr. Salik, was of the opinion his comparable #1 was of superior construction than the subject property. These same comparables had sites that ranged in size from 19,180 to 27,400 square feet of land area with land assessments ranging from \$61,730 to \$88,120 or \$3.22 per square foot of land area. The subject site has an assessment of \$44,120 or \$3.22 per square foot of land area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$44,010 and the improvement assessment be reduced to \$164,990.

The evidence further disclosed that appellants' comparables #2 and #3 sold in December 2005 for prices of \$1,375,000 and \$1,295,000 or \$309.06 and \$276.00 per square foot of living area, land included, respectively.

At the hearing the appellant, Mr. Salik, explained that the subject property is composed of two adjacent PINs. The DuPage County Board of Review issued a decision on only one parcel identified by PIN 09-05-208-007. In rebuttal the appellants submitted a copy of a plat of survey indicating the subject's entire site measures 100 feet by 274 feet or 27,400 square feet for the combined area of the two PINs. At the hearing Mr. Salik also questioned the value of the 8 foot by 12 foot shed on the subject property. The taxpayer also explained the home's third-story is composed of a 12 foot by 12 foot area that is unfinished and unheated, which is used as storage.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$229,470 was disclosed. The subject's assessment reflects a market value of \$689,928 or \$186.32 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for DuPage County of 33.26%.

In support of the assessment the board of review presented an analysis of the appellant's comparables and three comparables identified by the township assessor's office. The assessor's comparables were located in Downers Grove and had the same

neighborhood code as the subject property. The comparables provided by township assessor were improved with part two-story and part one-story dwellings that ranged in size from 3,701 to 3,833 square feet of living area. The dwellings were constructed from 1998 to 2006. The comparables had partial or full basements, two comparables had central air conditioning, each comparable had one fireplace and each comparable had an attached garage ranging in size from 706 to 726 square feet of building area. These properties had sites that ranged in size from 9,000 to 27,400 square feet of land area. These properties had improvement assessments that ranged from \$180,330 to \$182,730 or from \$47.05 to \$49.37 per square foot of living area. The comparables had land assessments ranging from \$56,560 to \$88,020 or from \$3.21 to \$6.28 per square foot of land area.

At the hearing the township assessor testified that land was being assessed on a front foot basis throughout the township. The appellants' comparables and the comparables identified by the township assessor had land assessments ranging from \$765 to \$767 per front foot. The subject has a land assessment of \$767 per front foot. The assessor further explained that the appellants own an adjacent parcel identified by PIN 09-05-208-008 that has an assessment of \$43,960. The subject's two parcels have a combined land assessment of \$88,080. The assessor also testified the shed had an assessed value of \$272.

The evidence also disclosed that township assessor comparables #1 and #2 sold in July 2008 and May 2009 for prices of \$680,000 and \$780,000 or \$182.99 and \$203.50 per square foot of living area, including land.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value in this record to be the two sales provided by the board of review that were relatively similar to the subject dwelling in location, age, style, size and features. These two properties sold in July 2008

and May 2009 for prices of \$680,000 and \$780,000 or \$182.99 and \$203.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$689,928 or \$186.32 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for DuPage County of 33.26%, which is within the range established by the best comparable sales in the record. The Board gave less weight to the appellants' two sales because they were much larger than the subject and sold approximately three years prior to the assessment date at issue. Furthermore, each sold for unit prices of \$309.06 and \$276.00 per square foot of living area, including land, both of which are greater than the market value reflected by the subject's assessment of \$186.32 per square foot of living area, including land. The Board gave no weight to the cost data presented by the appellants the due to the fact the costs were incurred from approximately 8 and 11 years prior to the assessment date at issue.

The appellants also argue assessment inequity as an alternative 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 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 a reduction is not warranted on this basis.

The board finds the best improved comparables were provided by the board of review. These dwellings were relatively similar to the subject dwelling in location, age, style, size and features. Their improvement assessments ranged from \$180,330 to \$182,730 or from \$47.05 to \$49.37 per square foot of living area. The subject property has an improvement assessment of \$185,350 or \$50.00 per square of living area, which is slightly higher than range established by the best comparables in the record. The subject's slightly higher improvement assessment is justified due to the fact the home has an additional fireplace and a larger garage than these comparables. The Board gave reduced weight to the appellants' comparables due to the fact they were from 709 to 989 square feet larger than the subject dwelling. The Board finds this evidence indicates the subject dwelling was being equitably assessed.

With respect to the land assessment the township assessor indicated that land in the subject's neighborhood was being assessed on a front foot basis. The comparables submitted by both parties had land assessments ranging from \$765 to \$767 per front foot. The subject has a land assessment of \$767 per front foot, which is within this range. Additionally, the record indicates the land assessments of the two parcels owned by the appellants totaled \$88,080, which is practically equal to the comparables that were similar in size to the combined area of the subject's site, which include appellants' comparables #1 and #3

as well as board of review comparable #2. The Board finds this evidence indicates the subject land was being equitably assessed.

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). A practical uniformity, which appears to exist on the basis of the evidence in this record.

For these reasons the Property Tax Appeal Board finds a reduction in the subject's assessment for tax year 2009 is not justified.

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: October 19, 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.