



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

APPELLANT: Lawrence Mertes  
DOCKET NO.: 09-04662.001-R-1  
PARCEL NO.: 07-27-207-013

The parties of record before the Property Tax Appeal Board are Lawrence Mertes, 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:       \$31,180  
IMPR.:       \$90,550  
TOTAL:       \$121,730**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel contains approximately 8,583 square feet of land area<sup>1</sup> and is improved with a 2-story dwelling of brick and frame construction. The dwelling contains 2,360 square feet of living area and was built in 1994. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage containing 420 square feet. The subject is located in Naperville, Naperville Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted information on four equity comparable properties described as 2-story dwellings of frame construction. The comparables are 15 years old, the same as the subject, and range in size from 2,348 to 2,828 square feet of living area. The dwellings feature full or partial basements, two with finished area, central air conditioning, and garages that contain 420 square feet. One features a fireplace. The comparables have land assessments of

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<sup>1</sup> The board of review claims the subject is an irregular shaped lot that contains 8,583 square feet of land area, and submitted a plat of the neighborhood to support the claim. The appellant claims the subject contains 8,079 square feet of land area and lists the dimensions as 70 by 115 feet. The appellant submitted a property record card indicating the site contains 8,583 square feet of land area.

either \$27,270 or \$31,180 or from \$3.23 to \$4.87 per square foot of land area. The comparables have improvement assessments ranging from \$85,770 to \$97,220 or from \$34.38 to \$36.99 per square foot of living area.

The appellant also submitted a grid analysis of three sales comparables. These comparables are 2-story brick and frame dwellings either 15 or 16 years old. They range in size from 2,346 to 2,828 square feet of living area. They feature full or partial basements, one with finished area, central air conditioning, fireplaces and 2-car garages. Two of these comparables sold in April 2008 and June 2005 for \$278,000 and \$350,000 or \$118.50 and \$123.76 per square foot of living area including land. One comparable had no price information.

In a cover memo, the appellant described the proximity of a school to the subject property and the adverse affect the noise, traffic and lights at night have on the subject property. The appellant also provided articles and slide-show slides describing the lower real estate prices in the area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$25,570 and the subject's improvement assessment to \$74,250 for a total assessment of \$99,820. This assessment would reflect a market value of approximately \$300,000 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 final assessment of \$121,730 was disclosed. The subject's land assessment is \$31,180 or \$3.86 per square foot of land area. The subject's improvement assessment is \$90,550 or \$38.37 per square foot of living area. The subject's total assessment reflects an estimated market value of \$365,995 or \$155.08 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. The comparables were built between 1993 and 1995 and consist of 2-story frame or brick and frame dwellings. The dwellings range in size from 2,004 to 2,360 square feet of living area. Features include partial basements, central air conditioning, fireplaces and 2-car garages. These properties have improvement assessments ranging from \$77,300 to \$93,510 or from \$38.15 to \$39.62 per square foot of living area. The board of review did not submit land sizes for the comparables, so all that is known about the land assessments is that they range from \$31,180 to \$37,030. The board of review also disclosed the comparables sold from June 1997 through July 2008 for prices ranging from \$208,000 to \$337,500 or from \$88.13 to

\$168.41 per square foot of living area including land<sup>2</sup>. 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 appellant contends 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 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.

Initially, the Board acknowledges the appellant's claim that the subject property value is diminished due to the presence of a school. However, the appellant did not submit any market evidence to show the presence of a school lowers property values. Therefore the Board gives little weight to the appellant's argument.

The Board finds both parties submitted information on nine comparable sales. The Board finds appellant's comparable #2 and the board of review's comparables #4, #5 and #6 were sold more distant to the subject's assessment date than the other comparables. The appellant's comparable #3 lacked sale price information. Therefore, these five comparables received less weight in the Board's analysis. The Board finds comparable #1 submitted by the appellant and comparables #1, #2 and #3 submitted by the board of review were similar to the subject in age, size, exterior construction and features. These comparables sold for prices ranging from \$278,000 to \$337,500 or from \$118.50 to \$168.41 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$365,995 or \$155.08 per square foot of living area including land, which is within the range established by these comparables on a square foot basis. Therefore the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued.

The appellant also contends 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

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<sup>2</sup> The board of review claimed comparable #3 was listed and unlisted multiple times prior to its sale.

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 no reduction based on assessment inequity is warranted.

Regarding the inequity argument, both parties submitted thirteen comparable properties with varying degrees of similarity to the subject. The comparables have land assessments ranging from \$27,270 to \$37,030. The board of review did not submit any land sizes, but the appellant's land assessments ranged from \$3.23 to \$4.87 per square foot of living area. The subject's land assessment of \$31,180 or \$3.86 per square foot of land area is within the range established by these comparables. Therefore, the Board finds no reduction in the subject's land assessment is warranted. The comparables have improvement assessments ranging from \$77,300 to \$97,220 or from \$34.38 to \$39.62 per square foot of living area. The subject's improvement assessment of \$90,550 or \$38.37 per square foot of living area is within the range established by these comparables. Therefore, the Board finds 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 appellant 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 appellant has 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: June 22, 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.