



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

APPELLANT: Gerald Andreoli  
DOCKET NO.: 09-04697.001-R-1  
PARCEL NO.: 02-16-400-021

The parties of record before the Property Tax Appeal Board are Gerald Andreoli, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$49,610  
IMPR: \$221,870  
TOTAL: \$271,480**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is located on a golf course and is improved with a 2-story masonry dwelling. The dwelling contains 5,076 square feet of living area and was built in 1986. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 3-car garage. The dwelling is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a grid analysis with information on three comparable properties. The dwellings are described as 2-story masonry or frame and masonry dwellings built between 1979 and 1996. The dwellings range in size from 3,078 to 3,971 square feet of living area. Features include full unfinished basements, central air conditioning, fireplaces and 2, 2½ or 3-car garages. One comparable is located on a golf course<sup>1</sup>. The comparables have improvement assessments ranging from \$119,950 to \$155,620 or from \$35.73 to \$39.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$192,583 or \$37.94 per square foot of living area.

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<sup>1</sup> Per information disclosed in the analysis grid of the appellant's comparables submitted by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$271,480 was disclosed. The subject's improvement assessment is \$221,870 or \$43.71 per square foot of living area<sup>2</sup>.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties all located on a golf course. The board of review also included the appellant's comparables in the grid analysis. The dwellings were built between 1968 and 2006. They consist of 2-story masonry or frame and masonry dwellings that range in size from 2,764 to 4,163 square feet of living area. Features include full basements, two with finished area, central air conditioning, one or two fireplaces and 2, 2½ or 3-car garages. These properties have improvement assessments ranging from \$109,210 to \$355,490 or from \$39.51 to \$85.39 per square foot of living area. 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 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 appellant has not met this burden.

The Board finds both parties submitted six comparables for consideration. The Board further finds none of the six comparables were particularly similar to the subject. All six comparables submitted by both parties were significantly smaller than the subject. Comparables #1, #2 and #3 submitted by the appellant and comparable #3 submitted by the board of review had unfinished basements. Appellant's comparables #1 and #2 were not situated on a golf course. Appellant's comparables #1 and #3 and the board of review's comparables #1 and #3 featured smaller garages than the subject. The board of review's comparable #2 was much newer than the subject.

These six comparables had improvement assessments that ranged from \$35.73 to \$85.39 per square foot of living area. The subject's improvement assessment of \$43.71 per square foot of living area is within the range established by all the comparables. Therefore the Board finds the appellant has not

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<sup>2</sup> The board of review disclosed that if the subject's basement were unfinished similar to the appellant's comparables, the subject's improvement assessment would be \$39.67 per square foot of living area.

proven through clear and convincing evidence that the subject is inequitably 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). 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.

*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: 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.