FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sean Moran
DOCKET NO.: 09-04711.001-R-1
PARCEL NO.: 06-17-117-012

The parties of record before the Property Tax Appeal Board are Sean Moran, 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:	$55,410
IMPR.:	$79,540
TOTAL:	$134,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a split-level dwelling of brick and frame construction. The dwelling contains 2,142 square feet of living area and is 43 years old having been built in 1966. Features of the home include an unfinished lower level, central air conditioning, a fireplace and a 2-car garage. The subject is located in Lombard, York Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted information on four comparable properties described as split-level dwellings of masonry or frame and masonry construction. The comparables range in age from 47 to 51 years old and range in size from 1,681 to 2,147 square feet of living area. The dwellings feature lower levels with finished area, central air conditioning and 2-car garages. Two comparables feature fireplaces. Comparables #1 and #4 sold in July 2007 and June 2008 for $320,000 and $339,500 or for $149.05 and $201.96 per square foot of living area including land. The four comparables have improvement assessments ranging from $48,420 to $71,410 or from $22.55 to $42.48 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to $103,830. This assessment would reflect a market value of approximately $311,500 at the statutory level of assessment of 33.33%. The appellant did not contest the

land assessment, but requested the improvement assessment be lowered to $48,420 or $22.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $134,950 was disclosed. The subject's assessment reflects an estimated market value of $405,743 or $189.42 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. The subject's improvement assessment is $79,540 or $37.13 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions, sales and assessment information on six comparable properties. The board of review's comparable #4 is the same property as the appellant's comparable #4. The comparables were built between 1959 and 1967 and consist of split-level frame or frame and masonry dwellings. The dwellings range in size from 1,124 to 2,225 square feet of living area and feature lower levels. Five comparables feature 2-car garages. The board of review did not disclose any information on central air conditioning, fireplaces, or the finish of the comparables lower levels.

The board of review disclosed comparables #1, #4 and #6 sold from August 2005 through June 2008 for prices ranging from $300,000 to $387,000 or from $201.96 to $266.90 per square foot of living area including land. These properties have improvement assessments ranging from $58,000 to $110,010 or from $42.48 to $56.38 per square foot of living area[1]. 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 in part 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 (3rd 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 Sec. 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.

[1] The Property Tax Appeal Board finds an error occurred in the grid analysis reporting the improvement assessed value of comparable #4. Based on the underlying data sheet, this property had an improvement assessed value of $71,410 or $42.48 per square foot of living area.

The Board finds both parties submitted information on ten comparable properties, five of which had sold. The Board finds comparable #1 submitted by the board of review sold more distant to the subject's assessment date than the other comparables. The board of review's comparable #6 was significantly smaller than the subject. Therefore, these comparables received less weight in the Board's analysis. The Board finds the appellant's comparables #1 and #4 (which is the same property as the board of review's comparable #4) were similar to the subject in age, size, style, exterior construction and features. These comparables sold in July 2007 and June 2008 for $320,000 and $339,500 or for $149.05 and $201.96 per square foot of living area including land. The subject's assessment reflects an estimated market value of $405,743 or $189.42 per square foot of living area including land, which is within the range established by these most similar 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 and no reduction in the subject's assessment is warranted based on overvaluation.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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.

Comparables #2, #5 and #6 submitted by the board of review were significantly smaller than the subject. Therefore these comparables received less weight in the Board's analysis. The Board finds comparables #1, #2, #3, and #4 submitted by the appellant and comparables #1, #3, and #4 submitted by the board of review were similar to the subject in size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from $48,420 to $110,010 or from $22.55 to $56.18 per square foot of living area. The subject's improvement assessment of $37.13 per square foot of living area is within the range established by these most similar comparables. Therefore, the Board finds the appellant has not proven through clear and convincing evidence that the subject is inequitably assessed, and no reduction in assessment is warranted based on assessment inequity.

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.

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: June 22, 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.