



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

APPELLANT: Ram Verma  
DOCKET NO.: 09-04803.001-R-1  
PARCEL NO.: 02-14-401-054

The parties of record before the Property Tax Appeal Board are Ram Verma, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C., in Bartlett; 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:** \$62,780  
**IMPR.:** \$243,000  
**TOTAL:** \$305,780

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling with brick exterior construction built in 2005. The dwelling contains 4,475 square feet of living area and is described as being a "Westminster Model" dwelling. Features include a 2,250 square foot unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The dwelling is situated on 12,010 square feet of land area. The subject property is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's improvements are inequitably assessed.<sup>1</sup> The subject's land assessment was not contested. In support of this claim, the appellant submitted a limited grid analysis for the subject property and five suggested comparables.

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<sup>1</sup> The appellant's appeal form marked comparable sales as the basis of the appeal. The appellant submitted no sales information as evidence. However, the Board will address the assessment inequity claim detailed in the appellant's evidence.

The comparables are improved with two-story single family dwellings that were of brick or frame and brick exterior construction and were built from 2001 to 2005. Two of the comparables are "Yorkshire Models" and the other three comparables are an "Ethan Allan Model, Dorchester Model and a Nottingham Model." Features include central air conditioning, one fireplace, three-car attached garages and unfinished basements ranging in size from 1,415 to 2,287 square feet.<sup>2</sup> The dwellings range in size from 3,620 to 4,255 square feet of living area and have improvement assessments ranging from \$186,500 to \$225,180 or from \$46.32 to \$52.92 per square foot of living area. Based on this evidence, the appellant requested the assessment be reduced to \$273,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$305,780 was disclosed. The subject has an improvement assessment of \$243,000 or \$54.30 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal that was prepared by the township assessor. The board of review also submitted a Bloomingdale Township Assessment Data Sheet marked as Exhibit #1, which was prepared by the Bloomingdale Township Assessor's Office. The assessor detailed the appellant's comparables and provided four additional comparables.

The assessor's office submitted information on four additional comparable properties to demonstrate the subject was uniformly assessed. All of the comparables are the same model type "Westminster" as the subject property. The four comparables are two-story single family dwellings of brick or frame and brick exterior construction built in 2001 or 2002. Features include central air conditioning, one fireplace, three-car attached garages and basements ranging in size from 1,534 to 2,250 square feet. One basement was partially finished. The dwellings contain 4,474 or 4,475 square feet of living area. The comparables have improvement assessments of \$242,560 or \$261,340 or from \$54.20 to \$58.41 per square foot of living area. The subject property has an improvement assessment of \$243,000 or \$54.30 per square foot of living area. Based on this evidence the board of review requested the assessment be confirmed.

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 no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was not uniformly assessed. The Illinois Supreme Court has held that taxpayers who

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<sup>2</sup> The appellant's characteristics for the subject property and comparables were limited. The descriptive information used was from the Bloomingdale Township Assessment Data Sheets.

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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant has not met this burden of proof.

The Board finds the record contains nine comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable 1 due to its smaller size when compared to the subject. The Board finds the remaining comparables submitted by the parties are most similar to the subject in location, design, age, size and features. These comparables have improvement assessment ranging from \$186,500 to \$261,340 or from \$46.32 to \$58.41 per square foot of living area. The subject has an improvement assessment of \$243,000 or \$54.30 per square foot of living area, which falls within the range of the most similar comparables in the record. The Board therefore finds the subject's improvement assessment is equitable and no reduction in the subject's 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 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. 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 on this basis.

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: December 21, 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.