



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

APPELLANT: Christine Deck
DOCKET NO.: 09-04830.001-R-1
PARCEL NO.: 08-13-220-019

The parties of record before the Property Tax Appeal Board are Christine Deck, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista 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: \$15,900
IMPR.: \$83,580
TOTAL: \$99,480**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 1-story frame townhouse. The dwelling contains 1,186 square feet of living area and is 15 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a garage that contains 566 square feet. The dwelling is located in Downers Grove, Lisle 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 contain 1,177 square feet of living area and are 15 years old. Features include full basements, one with finished area, and garages that contain 440 square feet. The appellant did not submit any information on stories, exterior construction, fireplaces or central air conditioning. The comparables have improvement assessments ranging from \$66,090 to \$76,800 or from \$56.15 to \$65.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,884 or \$60.61 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 \$99,480 was

disclosed. The subject's improvement assessment is \$83,580 or \$70.47 per square foot of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties. The dwellings were built in 1994 or 1995. They consist of 1-story frame townhouse dwellings all containing 1,186 square feet of living area. Features include full basements with finished area, central air conditioning and garages that contain 566 square feet. Five comparables feature fireplaces. These properties have improvement assessments ranging from \$79,890 to \$88,020 or from \$67.36 to \$74.22 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 nine comparables for consideration. The Board further finds the comparables submitted by the appellant omitted some key information about the comparables such as story height, exterior construction and features. Therefore these comparables received less weight in the Board's analysis. All six comparables submitted by the board of review were nearly identical to the subject in age, size, exterior construction, features and age. These comparables had improvement assessments ranging from \$79,890 to \$88,020 or from \$67.36 to \$74.22 per square foot of living area. The subject's improvement assessment of \$83,580 or \$70.47 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 a reduction in the subject's improvement assessment is not 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.

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: July 20, 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.