



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

APPELLANT: John Cesal
DOCKET NO.: 09-04835.001-R-1
PARCEL NO.: 09-32-221-021

The parties of record before the Property Tax Appeal Board are John Cesal, the appellant, by attorney Daniel R. Fusco, of Rock, Fusco & Associates, LLC, 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: \$48,320
IMPR: \$117,770
TOTAL: \$166,090

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 2,191 square feet of living area and was built in 1987. Amenities include a full basement that is partially finished, central air conditioning and a 483 square foot garage. The subject property is located in Downers Grove Township, DuPage County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted a brief addressing the appeal, property information sheets and an equity analysis of three suggested assessment comparables. The comparables are located along the subject's street. The comparables consist of two-story or part two-story and part one-story frame dwellings that were built from 1978 to 1988. The comparables have full or partial unfinished basements, central air conditioning and garages that range in size from 441 to 576 square feet. The dwellings range in size from 1,959 to 2,393 square feet of living area and have improvement assessments

ranging from \$77,820 to \$88,760 or from \$37.09 to \$39.72 per square foot of living area. The subject property has an improvement assessment of \$117,770 or \$53.75 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$166,090 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of three suggested comparables. The comparables consist of one-story brick dwellings that were built from 1970 to 1979. The comparables have full or partial unfinished basements and garages that range in size from 484 to 715 square feet. The dwellings range in size from 2,001 to 2,438 square feet of living area and have improvement assessments ranging from \$104,400 to \$107,670 or from \$44.16 to \$53.33 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 Board further finds no reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The parties submitted six suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables submitted by the appellant due to their dissimilar, predominantly two-story design when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in size, design and features. These comparables have improvement assessments ranging from \$104,400 to \$107,670 or from \$44.16 to \$53.33 per square foot of living area. The subject property, which is superior to the comparables in age and finished basement area, has an improvement assessment of \$117,770 or \$53.75 per square foot of living area, which is slightly above the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, such as their older age and inferior features, the Property Tax Appeal Board

finds the subject's improvement assessment is justified and no reduction 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 geographic 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. Thus, no reduction in the subject's assessment 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: October 19, 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.