



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

APPELLANT: Mark Sosinski
DOCKET NO.: 09-04972.001-R-1
PARCEL NO.: 09-19-416-009

The parties of record before the Property Tax Appeal Board are Mark Sosinski, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$38,420
IMPR.: \$51,280
TOTAL: \$89,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling that was built in 1978. The dwelling contains 1,300 square feet of living area. Features include a partial basement that is 25% finished, central air conditioning, a fireplace and a two-car attached garage. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is both overvalued and inequitably assessed. The subject's land assessment was not contested. In support of these claims, the appellant submitted a grid analysis¹ disclosing limited sales and assessment information for eleven suggested comparables.

They comparables consist of one, part two-story and a part one-story and ten, one-story style dwellings of frame or brick and fame exterior construction. The dwellings were built from 1976 and 1989. They range in size from 1,300 to 2,565 square feet of

¹ The analysis submitted by the appellant appears to be the evidence supplied by the township assessor at the local board of review hearing.

living area. Ten comparables have full or partial basements that are 25% finished. One comparable has a partial unfinished basement. The comparables have garages that range in size from 462 to 550 square feet of building area. The comparables have improvement assessments ranging from \$65,720 to \$94,690 or from \$36.92 to \$57.45 per square foot of living area.

Six of the comparables sold from April 2006 to December 2008 for prices ranging from \$265,000 to \$340,000 or from \$122.81 to \$264.54 per square foot of living area including land.

According to the DuPage County Board of Review's final decision of the subject property that was submitted by the appellant, the subject property has an improvement assessment of \$66,200 or \$50.92 per square foot of living area. The subject property has a total assessment of \$104,620, which reflects an estimated market value of \$314,552 or \$241.96 per square foot of living area including land using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the DuPage County Board of review was found to be in default.

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 a reduction in the subject property's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessment. When market value is the basis of the appeal the value of the property must be proved 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). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted six suggested comparables sales to demonstrate the subject's assessment was not reflective of its fair market value. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board or refute the valuation evidence submitted by the appellant. The Board gave less weight to four comparable sales. Two sales occurred in 2006 or 2007, which are not considered reflective of fair market value as of the subject's January 1, 2009 assessment date. Two comparables are

larger in size when compared to the subject. One comparable is a dissimilar part two-story and part one-story style dwelling, unlike the subject's one-story design.

The Board finds the two remaining comparable sales are more similar to the subject in design, age, size and features. They sold in September 2008 and December 2008 for prices of \$265,000 and \$296,000 or \$168.79 and \$206.99 per square foot of living area including land. The subject property's assessment reflects an estimated market value of \$314,552 or \$241.96 per square foot of living area including land, which is higher than the two most similar comparable sales contained in this record. As a result, the Board finds a reduction in the subject's assessment is justified.

The appellant also argued the subject property was not uniformly assessed. 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 that the appellant has failed to overcome this burden.

The record contains 11 suggested assessment comparables for the Board's consideration. The Board placed less weight on two comparables due to their larger size when compared to the subject. In addition one comparable is a dissimilar part two-story and part one-story style dwelling unlike the subject's one-story design. The Board finds the remaining nine comparables are most similar to the subject in location, age, size, design and features. They have improvement assessments ranging from \$65,720 to \$84,350 or from \$50.55 to \$57.45 per square foot of living area. The subject property has a revised improvement assessment, based on the assessment reduction granted for market value considerations herein, of \$51,280 or \$39.45 per square foot of living area, which is less than the most similar assessment comparables contained in this record. Therefore, no further reduction in the subject's improvement 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 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.

In conclusion, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. However, the Board finds the appellant has shown the subject property is overvalued by a preponderance of the evidence. Therefore, a 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Acting 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 23, 2011

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.