



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

APPELLANT: Sam & Frances Lucente, Jr.  
DOCKET NO.: 09-04997.001-R-1  
PARCEL NO.: 09-01-209-016

The parties of record before the Property Tax Appeal Board are Sam & Frances Lucente, Jr., the appellants, by attorney Terry W. Huebner, of the Law Office of Terry W. Huebner in Hinsdale; 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: \$147,970  
IMPR: \$432,770  
TOTAL: \$580,740**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 2-story dwelling of brick construction. The dwelling contains 4,114 square feet of living area and was built in 1998. Features of the home include a full unfinished basement, a fireplace, central air conditioning and a garage containing 688 square feet. The subject is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation. The appellants submitted information on three comparable properties with improvements ranging in size from 3,248 to 4,344 square feet of living area. The improvements are described as 2 or 3-story dwellings of brick or brick and frame construction. The comparables were built between 1992 and 2003. The dwellings feature full basements, one with finished area; central air conditioning<sup>1</sup>; 1, 2 or 4 fireplaces and garages ranging in size from 440 to 770 square feet. The three comparables have improvement assessments ranging from \$208,440 to \$374,730 or from \$64.17 to \$88.74 per square foot of living area. Two of the comparables sold in August 2006 and December 2007 for \$1,400,000 and \$915,000 or \$322.28 and

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<sup>1</sup> One property record card does not indicate central air conditioning. The appellants claim the comparable features central air conditioning.

\$281.71 per square foot of living area including land, respectively.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$350,000, or \$85.08 per square foot of living area, for a total assessment of \$497,970. This assessment would reflect a market value of approximately \$1,494,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$432,770 or \$105.19 per square foot of living area was disclosed. The subject's total assessment of \$580,740 reflects an estimated market value of \$1,746,061 or \$424.42 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.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties, three of which were sales. The comparables were built between 1988 and 2005 and consist of 2 or 3-story brick dwellings. The dwellings range in size from 3,165 to 4,236 square feet of living area. Features include full basements, three with finished area; central air conditioning<sup>2</sup>; 1, 2 or 3 fireplaces and garages that contain between 517 and 816 square feet.

The six comparables have improvement assessments ranging from \$395,360 to \$471,910 or from \$105.28 to \$124.92 per square foot of living area. The board of review disclosed three of the six comparables sold from March through June 2007 for prices ranging from \$1,635,000 to \$1,705,000 or from \$422.26 to \$521.33 per square foot of living area including land. 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 appellants contend 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 (3<sup>rd</sup> 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,

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<sup>2</sup> The property record card for one comparable does not indicate central air conditioning.

the Board finds a reduction in the subject's assessment is not warranted.

The Board finds both parties submitted information on a total of five sales. Comparable #3 submitted by the appellants and comparable #3 submitted by the board of review differed significantly in size from the subject. Therefore these comparables received less weight in the Board's analysis. The sale of comparable #2 submitted by the appellants was dated. Therefore these comparables received less weight in the Board's analysis.

The Board finds the board of review's comparables #1 and #2 were most similar to the subject in age, size, style, exterior construction and features and had sold most proximate to the subject's assessment date of January 1, 2009. These comparables sold in April and June 2007 for \$1,635,000 and \$1,705,000 or for \$422.26 and \$442.51 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,746,061 or \$424.42 per square foot of living area including land, which is within the range established by the most similar comparables on a per square foot basis. Therefore the Board finds the appellants have 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 appellants also contend 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 appellants have not met this burden.

The parties submitted a total of nine comparables with equity data for the Board's consideration. The Board finds seven comparables submitted by both parties were similar to the subject. These comparables had improvement assessments ranging from \$345,510 to \$471,910 or from \$79.54 to \$116.98 per square foot of living area. The subject's improvement assessment of \$432,770 or \$105.19 per square foot of living area is within the range established by these most similar comparables. Therefore, the Board finds the appellants have not proven by clear and convincing evidence that the subject is inequitably assessed and no 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 appellants 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 appellants have 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.

*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: 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.