



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

APPELLANT: Roger Garg  
DOCKET NO.: 10-02368.001-R-1  
PARCEL NO.: 07-33-405-010

The parties of record before the Property Tax Appeal Board are Roger Garg, the appellant, by attorney Daniel J. Farley of the Law Offices of Terrence Kennedy, Jr., 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: \$70,520  
IMPR: \$201,840  
TOTAL: \$272,360**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is located on a golf course with a pond view and is improved with a two-story single-family dwelling of frame and brick exterior construction containing 5,017 square feet of living area. The dwelling is 21 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces<sup>1</sup> and an attached three-car garage. The property is located in Naperville, Naperville Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending unequal treatment in the assessment process regarding the subject's improvement assessment. No dispute was raised concerning the land assessment.

In support of the inequity argument, through counsel, the appellant submitted a grid analysis of three comparable properties located from .92 to 1.67-miles from the subject. The comparables are described as two-story frame dwellings<sup>2</sup> that

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<sup>1</sup> The appellant's Residential Appeal petition reported the subject had no fireplace(s), but the board of review included a copy of the subject's property record card indicating the dwelling has two fireplaces.

<sup>2</sup> While appellant's counsel reported each comparable as being of frame construction, the township assessor reiterated these properties in the

range in age from 10 to 54 years old. The comparable dwellings range in size from 3,751 to 4,938 square feet of living area. Features include full unfinished basements, central air conditioning and an attached three-car garage. The comparables have improvement assessments ranging from \$145,400 to \$176,720 or from \$35.79 to \$38.76 per square foot of living area. The subject's improvement assessment is \$201,840 or \$40.23 per square foot of living area.

Counsel for the appellant contended the most similar comparable was #1 and acknowledged that comparable #3 was located in neighboring Will County, although the county line bisects the subject's subdivision. Based on this evidence, the appellant's legal counsel requested a reduction in the subject's improvement assessment to \$154,100 or \$30.72 per square foot of living area.

On cross-examination, the board of review inquired as to the Attorney Farley's experience in the assessment field. Counsel indicated that he has been learning with the law firm for three years and in particular from Attorney Terrence Kennedy, Jr. who has thirty years of experience. Counsel has not taken any courses in assessment practices. He prepared the evidence that was presented in this matter on behalf of the appellant. Counsel was "on-line just looking" to select comparables that were very similar to the subject property. No exterior inspection was made of any of the comparables that were presented.

Counsel stated that in presenting a comparable outside of DuPage County he was "stretching on that one" but noted that the county line goes through the subject's subdivision. Attorney Farley acknowledged that a water view would add value to a property; counsel was aware that the subject was on a golf course, but was not previously aware that the subject also has a water view. He was not sure if any of the appellant's comparables had a similar exposure. Upon further questioning, counsel acknowledged that if the comparables did not have a similar exposure they would have a lesser value than the subject.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$272,360 was disclosed. In response to the appeal, the board of review presented its Addendum to Board of Review Notes on Appeal with Exhibit #1 consisting of data gathered by the Naperville Township Assessor's Office.

The board of review called Bob Longacre, Deputy Assessor in Naperville Township, as a witness to discuss the evidence. As part of the submission, the assessor's office noted that appellant's comparable #3 was located in Will County, although the parcel was on the golf course and has a pond view. To further support the location of this comparable, the assessor

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submission of the board of review and contended that comparables #1 and #2 were actually both frame and brick construction as also depicted in photographs in the record.

included a detailed map depicting the location of each of the appellant's comparables in relation to the subject along with depiction of the county line through the subject's immediate neighborhood. Longacre noted that appellant's comparables #1 and #2 in DuPage County consist of dwellings that were smaller than the subject along with having smaller basements than the subject. Furthermore, each of these properties lacks the golf course and/or pond view enjoyed by the subject.

In support of the subject's assessment, the township assessor prepared two grid analyses, both of which included assessment data and descriptions.<sup>3</sup> The six comparable properties gathered by the assessor's office are each located within the same neighborhood code assigned by the assessor as the subject. Five of the comparables are noted as being on the golf course, one of which is further noted as "sides" to the golf course and one of which also has a pond view like the subject. Longacre testified that the comparables were selected primarily for their location on the golf course which "is a premium location" and the views "also enhance the marketability in our opinion." The parcels are improved with two-story frame or frame and brick dwellings that range in age from 15 to 21 years old. The dwellings range in size from 3,667 to 5,861 square feet of living area. Features include basements, four of which have finished area, central air conditioning, one or two fireplaces and three-car garages. These properties have improvement assessments ranging from \$142,390 to \$212,050 or from \$31.68 to \$43.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing 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's assessment is not warranted.

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). 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 met this burden.

The parties submitted nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 due to its location in Will County. In Walsh v. Property Tax Appeal

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<sup>3</sup> While one grid was specified as a market value analysis and the second was identified as an equity analysis, at the commencement of hearing the board of review clarified that all six comparables with assessment information should be analyzed by the Property Tax Appeal Board.

Board, 181 Ill. 2d 228, 234 (1998), the Illinois Supreme Court discussed the uniformity requirement as follows:

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes 'shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.' Ill.Const.1970, art. IX §4(a). Uniformity requires equality in the burden of taxation. [Citation.] This, in turn, requires equality of taxation in proportion to the value of the property taxed. [Citation.] Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. [Citation.] . . . [Emphasis and italics added.]

Thus, for purposes of assessment uniformity with regard to the subject property located in DuPage County, the assessment of a residence in other counties and other taxing districts as assessed by other taxing officials is not relevant to the issue of assessment uniformity related to the subject property. (See also Cherry Bowl, Inc. v. Property Tax Appeal Board, 100 Ill. App. 3d 326, 331 (2<sup>nd</sup> Dist. 1981)). Thus, appellant's comparable #3 is not relevant to a lack of uniformity contention.

The Board has also given less weight to appellant's comparable #2 due to its age of 54 years and its smaller dwelling size of 3,751 square feet as compared to the subject 21 year old dwelling of 5,017 square feet. Similarly, the Board has given less weight to board of review comparables #2 and #3 (originally sale comparables) as these homes are also significantly smaller than the subject having 3,667 and 3,692 square feet of living area, respectively.

The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$155,430 to \$212,050 or from \$31.68 to \$43.25 per square foot of living area. The subject's improvement assessment of \$201,840 or \$40.23 per square foot of living area is within the range established by the most similar comparables both in terms of total improvement assessment and on a per-square-foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's 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 taxation 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

*Frank J. [unclear]*

Member

*Mark [unclear]*

Member

*[Signature]*

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: May 24, 2013

*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.