



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

APPELLANT: Cynthia Ribando
DOCKET NO.: 10-03086.001-R-1
PARCEL NO.: 02-03-300-017

The parties of record before the Property Tax Appeal Board are Cynthia Ribando, the appellant; 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: \$ 31,140
IMPR.: \$ 140,100
TOTAL: \$ 171,240

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 2,942 square feet of living area that was built in 1997. Features include an unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The subject property is located in Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested.¹ In support of the inequity argument, the appellant submitted parcel information sheets and an assessment analysis of eight suggested comparables. Comparables 1 and 2 are located in close proximity along the subject's street and cul-de-sac. Comparables 4 through 8 are

¹ During the hearing and in submission of written rebuttal evidence, the appellant attempted to argue that the subject's land was not uniformly assessed. The Board finds the subject matter of this appeal is limited to the grounds listed in the appeal petition with respect to the subject's improvement assessment. (See ILCS 200/16-180).

located various other subdivisions that are located from .68 of a mile to 1.44 miles from the subject. The comparables consist of a one-story and seven, two-story style dwellings of frame, brick or brick and frame exterior construction that were built from 1984 to 2002. The comparables have full or partial unfinished basements, central air conditioning, one or two fireplaces, and two to three-car garages. The appellant reported that the dwellings range in size from 2,423 to 2,874 square feet of living area. The comparables have improvement assessments ranging from \$117,300 to \$124,040 or from \$41.89 to \$49.49 per square foot of living area. The subject property has an improvement assessment of \$140,100 or \$47.62 per square foot of living area.

The appellant testified she chose comparables 1 and 2 due to their proximate location and overall similarity. She also claimed comparable 2 contains 2,779 square feet of living area due to a 240 square foot addition, rather than 2,539 square feet of living area as depicted on county assessment records. This claim was not refuted by county assessment officials.

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

Under cross-examination, photographs were introduced showing comparable's 2 inferior aesthetic appeal when compared to the subject. The 1997 sale price of comparable 1 was also compared to the subject's 1998 sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$171,240 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and an assessment analysis of five suggested comparables prepared by the township assessor. One comparable was also utilized by the appellant. John T. Dabrowski, Bloomingdale Township Assessor, was present at the hearing to provide testimony in connection with the evidence prepared.

Three assessment comparables are located in close proximity within the subject's subdivision. Two comparables are located approximately .31 and .34 of a mile from the subject, but in a different subdivision. The comparables consist of two-story dwellings of frame and masonry exterior construction that were built from 1997 to 2005. The comparables have full or partial unfinished basements, central air conditioning, one or two fireplaces and two to three-car garages. The board of review reported the dwellings range in size from 2,423 to 3,984 square feet of living area. The comparables have improvement assessments ranging from \$119,920 to \$195,130 or from \$47.37 to \$57.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The assessor testified lots in the subject's subdivision are valued on a site basis. The assessor testified the subject's

dwelling size was calculated using a computer assisted program using building plans or on-site exterior measurements. The assessor testified the subject is located in a small subdivision that is comprised of semi-custom built homes.

After hearing the testimony 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 assessment inequity as the basis of the appeal. 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 failed to overcome this burden.

The record contains 12 assessment comparables for the Board's consideration. The Board gave less weight to comparables 3 through 8 submitted by the appellant because they are not located in the subject's subdivision. Additionally, comparable 3 is a dissimilar one-story dwelling unlike the subject and comparables 5 and 7 are older in age than the subject. The Board also gave less weight to board of review comparables 1 through 3. Comparable 1 is considerably larger in dwelling size and newer in age when compared to the subject. Comparables 2 and 3 are located in a different subdivision than the subject. The Board finds the three remaining comparables are more similar when compared to the subject in location, design, age, size, and features. These comparables have improvement assessments ranging from \$119,920 to \$151,180 or from \$43.16 to \$49.49 per square foot of living area. The subject property has an improvement assessment of \$140,100 or \$47.62 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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. The Board finds that the appellant has not proven by clear and convincing evidence that the subject's property was inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's

Docket No: 10-03086.001-R-1

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 19, 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.