



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

APPELLANT: Joseph & Julie Terrazzino
DOCKET NO.: 10-03362.001-R-1
PARCEL NO.: 10-03-202-008

The parties of record before the Property Tax Appeal Board are Joseph & Julie Terrazzino, the appellants; 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: \$55,470
IMPR.: \$81,440
TOTAL: \$136,910¹

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story frame and brick dwelling containing 1,590 square feet of living area. The home was built in 1957. Features include a partial basement and a 600 square foot garage. The subject is located in Downers Grove Township, DuPage County, Illinois.

The appellants' submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed. In support of this claim, the appellants submitted an equity analysis detailing seven suggested comparables. The comparables had varying degrees of similarity when compared to the subject. The comparables had land assessments ranging from \$55,830 to \$76,480 or from \$1.71 to \$2.81 per square foot of land area. The comparables had improvement assessments ranging from \$60,600 to \$85,370 or from \$32.53 to \$51.22 per square foot of living area. The appellants also submitted the DuPage County Board of Review's

¹ The appellants used erroneous values for the subject's land and improvement assessments within their comparable grid. The Property Tax Appeal Board will use the "Notice Of Final Decision" assessment values submitted by the appellants.

final decision regarding the subject property. The subject property has a land assessment of \$58,880 or \$2.40 per square foot of land area and an improvement assessment of \$92,360 or \$58.26 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). By letter dated September 14, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.69(a)).

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 partial reduction in the subject's assessment is warranted.

The appellants 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 appellants have overcome a portion of this burden.

The appellants in this appeal submitted documentation to demonstrate the subject property was inequitably assessed. The board of review did not timely submit evidence in support of the assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The Board finds the appellants submitted seven suggested comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparable #2 due to its lack of a basement which the subject improvement enjoys. The Board finds the six remaining comparables submitted by the appellants are most similar to the subject in age, size and some features. These comparables have improvement assessments ranging from \$70,310 to \$85,370 or from \$40.83 to \$51.22 per square foot of living area. The subject has an improvement assessment of \$92,630 or \$58.26 per square foot of living area, which is above the improvement assessments of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the

subject's improvement assessment is excessive and a reduction in the subject's improvement assessment is warranted.

As to the subject's land inequity argument, The Board finds the appellants submitted seven properties for the Boards consideration. The Board gave less weight to the appellants land comparables #3, #6 and #7 due to their larger lot sizes when compared to the subject. The remaini9ng four comparables were more similar in size when compared to the subject. These comparables have land assessments ranging from \$55,830 to \$76,480 or from \$2.19 to \$2.81 per square foot of land area. The subject's land assessment is \$58,880 or \$2.40 per square foot of land area, which is within the assessment range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction in the subject's land assessment 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 the 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.

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.

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: February 22, 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.