



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

APPELLANT: James Everts
DOCKET NO.: 10-03399.001-R-1
PARCEL NO.: 06-06-421-013

The parties of record before the Property Tax Appeal Board are James Everts, 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: \$50,710
IMPR.: \$85,700
TOTAL: \$136,410

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story single family residence of frame and brick exterior construction containing 1,844 square feet of living area. Features of the home include a full unfinished basement, one fireplace and a three-car detached garage. The dwelling is approximately 80 years old. The property is located in York Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed. In support of this claim, the appellant submitted a limited equity analysis of four suggested comparables located within the subject's neighborhood code as assigned by the local assessor. Three comparables are situated on 7,500 square foot lots. Comparable #2 did not have its lot size disclosed. The dwellings have varying degrees of similarity when compared to the subject, but the design or story height for comparable #2 was not disclosed. Three comparables have land assessments of \$35,210 or \$4.70 per square foot of land area. Improvement assessments ranged from \$44,610 to \$56,690 or from \$31.13 to \$53.48 per

square foot of living area. The subject has a land assessment of \$50,710 or \$4.70 per square foot of land area and an improvement assessment of \$85,700 or \$46.48 per square foot of living area. Based on this evidence, the appellant 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 no reduction in the subject's assessment is warranted.

The appellant 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 not overcome this burden.

The appellant in this appeal submitted documentation attempting 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 appellant's 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 has examined the information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property.

The appellant submitted four suggested comparable properties for the Board's consideration. The Board finds the appellant failed to disclose the lot size of comparable #2 and therefore this comparable was given no weight in the Board's land analysis. The appellant's three land comparables have 7,500 square foot lots with land assessments of \$35,210 or \$4.70 per square foot of land area. The subject's land assessment is \$50,710 or \$4.70 per square foot of land area, which is equal to the land assessments of the appellant's comparables on a square foot basis. The Board therefore finds the subject's land assessment is supported and no reduction in the subject's land assessment is warranted.

As to the subject's improvement assessment, the Board has analyzed the four comparables submitted by the appellant. The Board takes notice that the comparables submitted by the appellant are considerably smaller in size when compared to the subject. The comparables have improvement assessments ranging from \$44,610 to \$56,690 or from \$31.13 to \$53.48 per square foot of living area. The subject's improvement assessment is \$85,700 or \$46.48 per square foot of living area, which is within the range of the appellant's comparables on a square foot basis. The Board therefore finds the subject's improvement assessment is supported 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. 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 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.

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: 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.