



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

APPELLANT: David W. Sacco
DOCKET NO.: 11-01477.001-R-1
PARCEL NO.: 09-04-400-011

The parties of record before the Property Tax Appeal Board are David W. Sacco, 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: \$63,560
IMPR: \$81,990
TOTAL: \$145,550**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and a part one-story dwelling of frame construction containing 2,216 square feet of living area. The dwelling was constructed in 1957 and updated/remodeled in 1975. Features of the home include a partial basement which is 50% finished, central air conditioning, a wood burning stove and a two-car garage of 1,012 square feet of building area. The property also has an enclosed porch, an open porch, a deck and a 299 square foot shed. The subject has a 40,560 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity regarding the subject's improvement assessment. No dispute was raised concerning the land assessment. The appellant submitted information on three comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as two-story or part two-story and part one-story dwellings of frame construction that range in size from 1,802 to 2,112 square feet of living area. The dwellings were constructed from 1924 to 1954 with updates or remodeling done for comparables #2 and #3 in 1985 and 2002, respectively. Features of the comparables include a full or partial basement. Each home has central air conditioning and two comparables have a fireplace or a wood burning stove. Each home also has a garage ranging in size from 528 to 660 square feet of

building area. Comparable #1 also has a deck and a pool. Comparables #2 and #3 have "newer siding, windows, doors." These three comparables have improvement assessments ranging from \$59,890 to \$66,530 or from \$29.29 to \$32.87 per square foot of living area. The subject's improvement assessment is \$81,990 or \$37.00 per square foot of living area.

The appellant also included a letter with the appeal explaining that the 2011 improvement assessment of the subject property reflects a 6.14% increase from the previous year. In contrast, each of the comparables presented by the appellant in this appeal had their improvement assessments reduced by 1.36% from the previous year.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment by 1.36% from the previous year's assessment.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$145,550 was disclosed. The board of review presented a memorandum and a spreadsheet with limited descriptions and assessment information on three comparable properties. The memorandum outlined assessments for various features and then presented adjustments to the assessments of the appellant's comparables and the board of review's comparables. Based upon this analysis, the memorandum reports adjusted assessments ranging from \$33 to \$52 per square foot of living area and asserts that the subject's assessment falls within the range of these adjusted assessments.

In the spreadsheet, the board of review presented comparables improved with part one-story and part two-story dwellings of frame construction that range in size from 1,644 to 2,661 square feet of living area. The dwellings were constructed from 1951 to 1958 with updates/remodeling to each property occurring between 1991 and 1997. Each has the same neighborhood code as the subject property. Two of the comparables have a partial unfinished basement and two of the comparables have a garage of either 400 or 440 square feet of building area. Each home has a fireplace. These three properties have improvement assessments ranging from \$74,050 to \$111,030 or from \$41.72 to \$45.04 per square foot of living area.

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 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 assessments by clear and

convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

In part the appellant argued the increase in the subject's assessment from 2009 to 2010 by a purported 6.14% was inappropriate. The Board gives this aspect of the appellant's argument no weight. The mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative market data to establish the market value of the property as of the assessment date at issue. The Board finds the appellant did not submit information on credible comparable sales or a credible appraisal to challenge the correctness of the subject's assessment. Although the appellant made reference to the decreases in the assessments of comparable properties, such information is not specific as to market data for the individual property under appeal. Therefore, the Board gives this aspect of the appellant's argument little weight.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. As to the equity comparables, the Board has given less weight to board of review comparable #1 due to the lack of a basement feature in this dwelling as compared to the subject's partial basement. The Board has also given reduced weight to board of review comparable #2 which lacks a garage feature whereas the subject enjoys a 1,012 square foot garage. The Board finds the remaining four 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 four comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$59,890 to \$86,260 or from \$29.29 to \$43.83 per square foot of living area. The subject's improvement assessment of \$81,990 or \$37.00 per square foot of living area falls within the range established by the best comparables in this record although the subject has a larger garage than any of the comparables and features a shed which is not noted for any of the comparables presented by the parties.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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: November 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.