



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

APPELLANT: Mark Pasquinelli
DOCKET NO.: 11-01873.001-R-1
PARCEL NO.: 10-06-408-002

The parties of record before the Property Tax Appeal Board are Mark Pasquinelli, 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: \$50,330
IMPR: \$129,700
TOTAL: \$180,030**

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 and masonry construction containing 3,394 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage of 528 square feet. The property has an 11,527 square foot site and is located in Woodridge, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity and includes a letter from the appellant with additional arguments related to both market value and equity.¹ The appellant contends the 2011 reassessment of the subject increased by 17% at a time when over the past 4 years area home values have dropped over 25%.

In support of the inequity argument, the appellant submitted information on four comparable properties in the Section V grid analysis. The comparables are located in Woodridge and in the same subdivision of Farmingdale Village II with the same grade and high school districts, constructed by the same builder and

¹ While the appellant also marked "comparable sales" as a second basis for this appeal, the sales presented in Section V of the appeal petition occurred between June 2004 and May 2009 which, with the exception of one of the sales, is too distant in time to be indicative of the subject's estimated market value as of January 1, 2011.

the same model dwelling of Berkshire. Three comparables are located ½ of a mile from the subject and one is 2-miles from the subject. In the letter, the appellant explained that comparable #1 is "in a sister subdivision" and is an "updated and expanded version" of the Berkshire model.

The four comparables have sites ranging in size from 8,280 to 11,260 square feet of land area. The parcels have land assessments ranging from \$40,480 to \$49,870 or from \$4.13 to \$4.89 per square foot of land area. The subject has a land assessment of \$50,330 or \$4.37 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$45,000 or \$3.90 per square foot of land area.

The comparables are described as improved with part two-story and part one-story dwellings of frame and masonry construction that range in size from 3,394 to 3,529 square feet of living area. The dwellings range in age from 6 to 9 years old. Features of the comparables include a full or a partial basement, central air conditioning, a fireplace and a two-car or a three-car garage. The comparables have improvement assessments ranging from \$101,260 to \$110,840 or from \$28.69 to \$32.65 per square foot of living area. The subject's improvement assessment is \$129,700 or \$38.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$106,000 or \$31.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$180,030 was disclosed. The board of review presented a memorandum and data gathered by the township assessor. In the memorandum, the assessor noted that appellant's comparable #1 was the only recent sale and this property is located in Lisle Township.

Next, the assessor wrote that "[e]ach NBHD has it's [*sic*] own NCM (neighborhood cost modifier) based on the individual sales ratio study for that NBHD, GVH = 4.77 (NCM), GVO = 3.82 (NCM), GVN = 3.82 (NCM)." Furthermore, the assessor contended that land is uniformly assessed at \$611 per front foot "in all of the GV (Gallagher & Henry Subdivisions) neighborhoods."

In support of the subject's assessment, the assessor provided descriptions and assessment information on six comparable properties, where comparables #1 through #3 "are chosen to show uniformity of like homes in the subject's GVH neighborhood" and comparables #4 through #6 "indicate sales in the area"

All six comparables have equity data and will be examined. Comparables #1 through #3 are located in the same neighborhood code assigned by the assessor as the subject property; comparables #4 through #6 have varying neighborhood codes and based on an attached map, these properties appear to be in close proximity to appellant's comparables #2 through #4. These six comparables are improved with part two-story and part one-story

dwellings of frame and masonry construction that range in size from 2,982 to 3,409 square feet of living area. The dwellings were constructed from 1998 to 2010. Features of the comparables include a full or partial unfinished basement and a garage ranging in size from 528 to 770 square feet of building area. These properties have improvement assessments ranging from \$100,540 to \$130,830 or from \$32 to \$39 per square foot of living area, rounded. 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 land and improvement assessments 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.

As to the land inequity argument, the evidence disclosed residential lots in the subject's neighborhood are valued on a front foot basis. The subject property and all of the comparables presented by both parties have land assessments of \$611 per front foot of land area. Based on the evidence, the Board finds the subject's land assessment is uniform and no reduction in the subject's land assessment is warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given most weight to the comparables with partial basements like the subject. These seven suggested comparables range in size from 3,010 to 3,417 square feet of living area and range in age from 6 to 13 years old. Each home is similar in design and exterior construction to the subject. 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 \$31 to \$39 per square foot of living area, rounded. The subject's improvement assessment of \$38 per square foot of living area, rounded, falls within the range established by the best comparables in this record.

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.

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: 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.