



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

APPELLANT: Gerald A. Patterson
DOCKET NO.: 11-02134.001-R-1
PARCEL NO.: 09-22-206-006

The parties of record before the Property Tax Appeal Board are Gerald A. Patterson, 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: \$60,000
IMPR: \$120,300
TOTAL: \$180,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of frame construction containing 2,406 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement that is unfinished, central air conditioning, two fireplaces and a two-car garage with 672 square feet of building area. The property also has a detached shed. The property has a 20,000 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity. The appellant submitted information and photographs on four comparable properties described as two-story dwellings of brick or frame and brick exterior construction that ranged in size from 2,787 to 3,978 square feet of living area. The dwellings were constructed from 1990 to 2006. The appellant described the properties as being located approximately one block from the subject property and three had the same neighborhood code as the subject property. Each of the comparables has an unfinished basement, central air conditioning, one fireplace and an

attached two-car garage that range in size from 462 to 684 square feet of building area. The appellant indicated the comparables had sites ranging in size from 25,100 to 27,277 square feet of land area. The comparables have improvement assessments ranging from \$90,710 to \$197,810 or from \$32.55 to \$49.73 per square foot of living area. The subject's improvement assessment is \$120,300 or \$50.00 per square foot of living area. The comparables have land assessments ranging from \$54,220 to \$60,770 or from \$2.16 to \$2.24 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44.23 per square foot of living area or \$106,417 and a reduction in the land assessment to \$2.21 per square foot of land area or \$48,620.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$180,300 was disclosed.

In rebuttal the board of review indicated the subject property had four open porches totaling 896 square feet and assessed at \$13.10 per square foot. It noted that appellant's comparable #1 had no open porches, appellant's comparable #2 had one open porch with 100 square feet, appellant's comparable #3 had an open porch with 18 square feet and appellant's comparable #4 had two open porches with 178 square feet. After making adjustments to the comparables for open porches only, the board of review indicated the improvement assessments would be \$37, \$50, \$52, and \$52 per square foot of living area, respectively. The board of review also stated that the land on appellant's comparables #1, #2 and #3 have an allowance for a retention/detention area. The property record cards for these comparables submitted by the board of review each had a notation that there was a retention/detention allowance on the land. The assessment grid of the appellant's comparables provided by the board of review indicated the properties had land assessments ranging from \$568 to \$626 per adjusted front foot.

In support of the assessment the board of review presented descriptions and assessment information on five comparable properties improved with part two-story and part one-story dwellings of frame construction that range in size from 2,423 to 2,820 square feet of living area. The dwellings were constructed from 1993 to 2001. Each has the same neighborhood code as the subject property. Each of the comparables has a full unfinished basement, three of the comparables have central air conditioning, four comparables have one fireplace, each

comparable has an attached garage and one comparable has an additional detached garage. The garage area ranges in size from 441 to 1,252 square feet of building area. These properties have improvement assessments ranging from \$121,020 to \$145,580 or from \$49.95 to \$53.09 per square foot of living area. The board of review indicated comparable #1 had two open porches with 596 square feet, comparable #2 had one open porch with 108 square feet, comparable #3 had an open porch with 18 square feet, comparable #4 had an open porch with 81 square feet and comparable #5 had an open porch with 32 square feet. Adjusting the comparables for the differences in open porches only resulted in assessments for the comparables of \$52, \$54, \$55, \$57 and \$55 per square foot of living area rounded, respectively.

The comparables have land assessments ranging from \$40,660 to \$81,440. The board of review asserted that land in the subject's neighborhood is assessed on a front foot basis at \$626 per adjusted front foot. The subject's land is assessed at \$545 per adjusted front foot. The board further stated the subject property has no retention/detention area. The grid provided by the board of review indicated its comparables had land assessments of \$585, \$625 of \$626 per adjusted front foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted the assessor described his comparables as frame dwellings when three have brick exteriors on the front and one is all brick. The appellant also stated the board of review comparables #2 through #5 have brick exteriors on the front of the homes. The appellant also contends that board of review comparables #3, #4 and #5 have more "kick outs, corners and offsets" that add value. The appellant provided copies of photographs of the subject property and the board of review comparables to support his assertions. As a final point the appellant asserted the board of review had the incorrect size of the subject's open porch. He contends the correct size is 731 square feet and not 896 square feet.

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.

The Board finds the appellant's comparables #1, #2 and #3 as well as the board of review comparables are relatively similar to the subject in size, style, construction, features and age. These comparables had improvement assessments that ranged from \$32.55 to \$53.09 per square foot of living area. Seven of these eight comparables had an improvement assessments ranging from \$46.55 to \$53.09 per square foot of living area. The subject's improvement assessment of \$50.00 per square foot of living area falls within the range established by the best comparables in this record. The Property Tax Appeal Board gave little weight to appellant's comparable #4 due to size and age. 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 improvement assessment is not justified.

With respect to the land, the board of review asserted that land in the subject's area was assessed on a front foot basis at \$626 per adjusted front foot. The board of review also asserted that appellant's land comparables #1, #2 and #3 have an allowance for a retention/detention area that the subject does not have. The record indicated the comparables located in the subject's neighborhood, which include appellant's comparables #2 through #4 and the board of review comparables, had land assessments ranging from \$568 to \$626 per adjusted front foot. The subject's land assessment of \$545 per adjusted front foot is below this range. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's land 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 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 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 exists on the basis of the evidence in this record.

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

Tracy 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 21, 2014

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.