



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

APPELLANT: Joan Marshall
DOCKET NO.: 11-02187.001-R-1
PARCEL NO.: 10-01-202-004

The parties of record before the Property Tax Appeal Board are Joan Marshall, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$82,620
IMPR.: \$167,860
TOTAL: \$250,480

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story dwelling of brick exterior construction containing 4,805 square feet of living area. The dwelling was constructed in 1991. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 746 square foot garage. The property is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity concerning the improvement assessment; no dispute was raised concerning the land assessment. The appellant submitted limited information on three comparable properties described as two-story dwellings of frame construction that range in size from 3,913 to 4,073 square feet of living area. The dwellings were constructed between 1986 and 1994. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement. No other amenities or details of the comparable properties were provided by the appellant in the grid analysis.

The comparables have improvement assessments ranging from \$124,290 to \$129,880 or from \$31.37 to \$32.79 per square foot of living area. The subject's improvement assessment is \$167,860 or \$34.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$153,615 or \$31.97 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$250,480 was disclosed. The board of review presented a two-page memorandum noting that the subject is the largest home in the BDV neighborhood. The memorandum further outlined the percentage difference in assessments for quality of construction categories and assessments assigned to various features such as a fireplace, half bath, plumbing fixtures, decks, pools, porches and/or patios/catwalks. The memorandum next outlines adjustments to both the three comparables presented by the appellant and to the three comparables presented by the board of review. Based on these adjusted assessments, the memorandum depicts adjusted improvement assessments for the six properties ranging from \$32 to \$38 per square foot of living area, rounded.

In support of the subject's assessment, the board of review included a spreadsheet with limited descriptions and assessment information on three comparable properties improved with part one-story and part two-story dwellings of brick or frame and masonry construction that range in size from 3,810 to 4,427 square feet of living area. The dwellings were constructed between 1982 and 1998. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement one of which includes finished area, one or two fireplaces and a garage ranging in size from 759 to 860 square feet of building area. These properties have improvement assessments ranging from \$140,690 to \$172,370 or from \$36 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 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 parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables presented by both parties were relatively similar to the subject in dwelling size, age and location and have varying degrees of similarity to the subject style, exterior construction and features. These six comparables had improvement assessments that ranged from \$124,290 to \$172,370 or from \$31 to \$39 per square foot of living area, rounded. The subject's improvement assessment of \$167,860 or \$35 per square foot of living area, rounded, falls within the range established by the best comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record. In conclusion, the Property Tax Appeal 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

Docket No: 11-02187.001-R-1

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.



Chairman



Member



Member



Member



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



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.