



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

APPELLANT: Frida Penavic
DOCKET NO.: 11-02199.001-R-1
PARCEL NO.: 09-08-310-051

The parties of record before the Property Tax Appeal Board are Frida Penavic, 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: \$40,200
IMPR.: \$179,610
TOTAL: \$219,810

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 frame and masonry construction containing 3,532 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 484 square foot garage. The property has a 6,579 square foot site and is located in Downers Grove, 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 2,669 to 3,951 square feet of living area. The dwellings were constructed in 2004 or 2006. Each comparable has the same neighborhood code as assigned by the assessor as the subject property. Features of the comparables include a full or partial 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 \$116,510 to \$174,060 or from \$43.65 to \$47.84 per square foot of living area. The subject's improvement assessment is \$179,610 or \$50.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$159,575 or \$45.18 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 \$219,810 was disclosed. The board of review presented a two-page memorandum outlining the percentage difference in assessments for quality of construction categories and assessments assigned to various features such as a fireplace, bath, half bath and plumbing fixtures. 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 \$45 to \$56 per square foot of living area, rounded.

A map presented by the board of review depicts the location of both parties' comparables where the comparables presented by the appellant were in closer proximity to the subject than those presented by the board of review. A spreadsheet which reiterates the appellant's comparables depicts that comparable #1 was built in 1976 and was remodeled in 2006.

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 construction that range in size from 2,956 to 3,886 square feet of living area. The dwellings were constructed between 2001 and 2007. Each has the same neighborhood code assigned by the assessor as the subject property. Features of the comparables include a full unfinished basement, one to three fireplaces and a garage ranging in size from 588 to 685 square feet of building area. These properties have improvement assessments ranging from \$153,380 to \$200,640 or \$52 or \$56 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 has given reduced weight to appellant's comparable #1 due to its construction in 1976, despite its remodeling more recently in 2006 in addition to the fact that this dwelling is substantially smaller than the subject home.

The Board finds the remaining five 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 five comparables had improvement assessments that ranged from \$153,380 to \$200,640 or from \$44 to \$56 per square foot of living area, rounded. The subject's improvement assessment of \$179,610 or \$51 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 that 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

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.