



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

APPELLANT: Allen Piolet
DOCKET NO.: 11-02202.001-R-1
PARCEL NO.: 10-01-103-013

The parties of record before the Property Tax Appeal Board are Allen Piolet, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$97,460
IMPR.: \$228,880
TOTAL: \$326,340

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 brick construction containing 4,691 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement that is partially finished, central air conditioning, four full bathrooms and two half bathrooms, five fireplaces and an attached three-car garage with 804 square feet of building area. The property is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of brick or frame and brick construction that range in size from 3,914 to 5,020 square feet of living area. The dwellings were constructed from 1990 to 1993. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full or partial unfinished basement, central air conditioning, three fireplaces and attached garages ranging in size from 729 to 867

square feet of building area.¹ The comparables have improvement assessments ranging from \$172,920 to \$230,860 or from \$43.98 to \$45.99 per square foot of living area. The subject's improvement assessment is \$228,880 or \$48.79 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$209,734 or \$44.71 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$326,340 was disclosed.

In support of the assessment the board of review presented descriptions and assessment information on three comparable properties improved with part two-story and part one-story dwellings of brick construction that range in size from 4,065 to 4,757 square feet of living area. The dwellings were constructed from 1992 to 2000. Each has the same neighborhood code as the subject property. Each of the comparables has a full basement with two being partially finished, one comparable has central air conditioning, the comparables have 1, 2 or 5 fireplaces, each comparable has a central vacuum system and each has an attached garage ranging in size from 759 to 1,098 square feet of building area. Comparable #1 also has a built-in swimming pool and a pool house. These properties have improvement assessments ranging from \$189,330 to \$253,060 or from \$46.58 to \$53.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submitted a written statement explaining the assessed values of various amenities. It then computed the adjusted assessments for the appellant's and the board of review comparables to account for differences from the subject property. The appellant's comparables had adjusted assessments ranging from \$47 to \$49 per square foot of living area, rounded. The board of review comparables had adjusted assessments ranging from \$50 to \$51 per square foot of living area, rounded. The board of review contends the subject's improvement assessment of \$49 per square foot of living area, rounded, is supported by the comparables submitted by both parties.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over

¹ The descriptive information was taken in part from copies of the property record cards of the appellant's comparables that were submitted by the board of review.

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 comparables submitted by the appellant and the board of review are similar to the subject in location, size, style, exterior construction and age. The Board finds the appellant's comparables were inferior to the subject property in number of fireplaces, lack of finished basement area and number of bathrooms. Board of review comparables #2 and #3 were inferior to the subject in number of fireplaces and number of half bathrooms. Board of review comparable #3 is also inferior to the subject with the lack of a finished basement. The property record cards for board of review comparables #1 and #3 also indicate these properties were not assessed for central air conditioning. Each of the board of review comparables has a central vacuum and board of review comparable #1 also has a built-in pool and pool house, which are superior features. The comparables submitted by the parties had improvement assessments that ranged from \$43.98 to \$53.20 per square foot of living area. The subject's improvement assessment of \$48.79 per square foot of living area falls within the range established by the comparables in this record.

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 conclusion, after considering the differences in features between the comparables and the subject property, 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.

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.