



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

APPELLANT: Soter Panos
DOCKET NO.: 11-02385.001-R-1
PARCEL NO.: 09-20-413-002

The parties of record before the Property Tax Appeal Board are Soter Panos, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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: \$42,410
IMPR: \$74,160
TOTAL: \$116,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of masonry construction containing 1,782 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 366 square foot patio and a 480 square foot garage. The property has a 10,980 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity.¹ No dispute was raised concerning the land assessment. The appellant submitted limited information on four comparable properties located in the GN1 neighborhood code as assigned by

¹ By correspondence dated July 24, 2013, the appellant's legal counsel waived the request for a hearing in this matter and requested that the appeal be written on the record. The board of review had originally requested a decision on the written record.

the assessor.² This is the same neighborhood code that is assigned to the subject property. The comparables are described as one-story dwellings of brick construction that range in size from 1,782 to 1,932 square feet of living area. The dwellings range in age from 32 to 84 years old. Features of the comparables include partial finished basements and garages ranging in size from 480 to 504 square feet of building area. 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 \$67,860 to \$72,730 or from \$37.56 to \$38.85 per square foot of living area. The subject's improvement assessment is \$74,160 or \$41.62 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,075 or \$38.20 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 \$116,570 was disclosed. The board of review presented a memorandum noting that in 2009 a new patio of 366 square feet was assessed along with picking up existing central air conditioning of the subject property. Additionally, it was reported that appellant's comparable #4 along with board of review comparables #1 and #2 were the same model dwelling as the subject with various differences in assessment due to amenities such as a fireplace, patio and air conditioning. A parcel map depicting both parties' comparables indicates that all of the comparables are in the immediate vicinity of the subject property.

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 one-story dwellings of brick or frame and masonry construction that contain either 1,762 or 1,782 square feet of living area. The dwellings were constructed between 1971 and 1973 with one dwelling having been remodeled in 1982. Each has the same neighborhood code assigned by the assessor as the subject property. Features of the comparables include a partial unfinished basement and a garage of either 650 or 858 square feet of building area. One comparable also has a fireplace. Based on the underlying data sheets, each comparable has central

² The appellant also submitted a second spreadsheet with four comparables where comparables #1 and #4 were the same properties as set forth in the Section V grid analysis of the appeal petition. This secondary grid sets forth lot sizes, building sizes, ages and assessment data. New comparables #2 and #3 are 38 year old buildings of 1,932 and 1,836 square feet, respectively. These comparables have improvement assessments of \$37.56 and \$38.31 per square foot.

air conditioning and two have patios. These properties have improvement assessments ranging from \$69,720 to \$72,260 or \$40 or \$41 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board.³ The Board has given reduced weight to appellant's comparable #2 due to its age of 84 years as compared to the subject dwelling that is 38 years old. The Board finds the remaining six 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 \$67,860 to \$72,730 or from \$38 to \$41 per square foot of living area, rounded. The subject's improvement assessment of \$74,160 or \$42 per square foot of living area, rounded, is slightly above 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

³ The Board has not considered the two comparables that were presented by the appellant in a secondary grid analysis due to the lack of details concerning exterior construction, story height, foundation and amenities.

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.



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.