



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

APPELLANT: Francis Di Iorio & Lorene Wu
DOCKET NO.: 11-02672.001-R-1
PARCEL NO.: 09-18-205-019

The parties of record before the Property Tax Appeal Board are Francis Di Iorio & Lorene Wu, the appellants, by attorney Liat R. Meisler, of Golan & Christie LLP 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: \$34,150
IMPR.: \$166,590
TOTAL: \$200,740

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 3,825 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 440 square foot attached garage. The property

has an 8,250 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables were described as 1.5-story, part 1-story and part 2-story, or part 1-story and part 2-story or 2-story dwellings of frame exterior construction that were built from 1923 to 1973.¹ The dwellings range in size from 2,900 to 3,386 square feet of living area and have improvement assessments that range from \$99,080 to \$125,090 or from \$29.26 to \$40.65 per square foot of living area.

The appellants' attorney called no witnesses and acknowledged that her paralegal Jason Kuether prepared the evidence. Kuether was not present at the hearing to testify and be cross-examined.

Based on this evidence, the appellants requested that the improvement assessment be reduced to \$139,766 or \$36.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,740. The subject property has an improvement assessment of \$166,590 or \$43.55 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor Joni Gaddis as a witness.

The board of review submitted a narrative report detailing both parties' comparables which was prepared by Gaddis. The comparables were described as being improved with a part 2-story and part 1-story dwellings of frame exterior construction that were built from 2001 to 2005. The dwellings ranged in size from 3,247 to 3,901 square feet of living area and have improvement assessments that range from \$142,300 to \$176,070 or from \$43.83 to \$49.22 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

¹ These comparables each have been rehabbed since originally built.

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 13 equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables based on their considerably older age when compared to the subject despite the subsequent renovation. The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar to the subject in location, age, size and features. These comparables had improvement assessments that ranged from \$43.83 to \$49.22 per square foot of living area. The subject's improvement assessment of \$43.55 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably

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assessed. Therefore, no reduction in the subject's assessment 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

K. L. Fen

Member

DR

Member

Mark Albino

Member

Jerry White

Acting 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: June 26, 2015

A. Portol

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.