



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

APPELLANT: Cenon Menes
DOCKET NO.: 11-02771.001-R-1
PARCEL NO.: 09-01-413-026

The parties of record before the Property Tax Appeal Board are Cenon Menes, the appellant, 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: \$141,060
IMPR.: \$335,220
TOTAL: \$476,280

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 part two-story and part one-story dwelling of brick construction with 3,910 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial basement with finished area, central

air conditioning,¹ two fireplaces and an 839 square foot garage. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables in the Section V grid analysis of the appeal petition. These three comparables are brick dwellings of similar design to the subject which were built between 1991 and 1997. The homes range in size from 3,469 to 4,401 square feet of living area and feature full basements and garages ranging in size from 497 to 824 square feet of building area. No other amenities of these comparables were presented in the grid analysis. The properties have improvement assessments ranging from 283,960 to 364,580 or from \$81 to \$83 per square foot of living area, rounded.

The appellant also included a two-page spreadsheet depicting the subject, the three selected comparables and 48 other properties. These comparables range in size from 1,729 to 5,123 square feet of living area and were built between 1922 and 2003. These comparables have improvement assessments ranging from \$174,330 to \$378,920 or from \$56 to \$108 per square foot of living area, rounded.

Based on this evidence, the appellant requested an improvement assessment of \$318,665 or \$81.50 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 \$476,280. The subject property has an improvement assessment of \$335,220 or \$86 per square foot of living area, rounded. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that range in size from 3,256 to 3,434 square feet of living area. The homes were built between 1991 and 1999 and feature full basements, three of which have finished area. These homes have improvement assessments ranging from \$290,990 to \$307,570 or from \$86 to \$90 per square foot of living area, rounded.

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

¹ The appellant in Section III of the Residential Appeal petition reported that the subject does not have central air conditioning. The board of review submitted a copy of the subject's property record card which indicated the subject has central air conditioning. The Board finds the board of review provided the best evidence as to this feature of the subject dwelling.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$83 to \$90 per square foot of living area, rounded. The subject's improvement assessment of \$86 per square foot of living area, rounded, falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant 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 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 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 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: August 22, 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.