



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

APPELLANT: Sylvia McIvor
DOCKET NO.: 11-02902.001-R-1
PARCEL NO.: 09-31-306-024

The parties of record before the Property Tax Appeal Board are Sylvia McIvor, 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: \$47,540
IMPR.: \$82,650
TOTAL: \$130,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,822 square feet of living area. The dwelling was constructed in 1986 with an addition constructed in 2009. Features of the home include a 1,389 square foot basement that is 50% finished, central air conditioning and an attached two-car garage of 469 square feet of building area. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity with regard to the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity argument, the appellant submitted information on three comparable properties in the Section V grid analysis of the Residential Appeal petition. The appellant also included a second spreadsheet of her three selected comparables and also presented three comparables referenced by the assessor at the local DuPage County Board of Review hearing along with an additional 16 properties. Based upon an analysis of these 23 neighborhood properties including the subject that ranged in dwelling size from 1,727 to 1,974 square feet of living area, basements ranging in size from 600 to 1,974 square feet of building area and garages ranging in size from 440 to 696 square

feet of building area, the appellant reported the median improvement assessment of all these properties was \$41.10.

In the Section V grid analysis, the appellant's three equity comparables were described as one-story dwellings of brick or frame and brick construction that range in size from 1,815 to 1,941 square feet of living area. The dwellings were constructed in 1978 or 1987. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial finished basement ranging in size from 870 to 924 square feet of building area and a garage of either 440 or 504 square feet of building area. These three comparables have improvement assessments ranging from \$72,960 to \$77,520 or from \$38.91 to \$40.55 per square foot of living area. The subject's improvement assessment is \$82,650 or \$45.36 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,058 or \$39.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$130,190 was disclosed. The board of review also presented a two-page memorandum outlining the arguments and evidence. The memorandum stated various percentage differences assigned for variations in exterior construction, masonry fireplaces, half-baths, plumbing fixtures, finished basement and brick patios. Next, the memorandum set forth the "adjustments" to the assessments of both the appellant's and the board of review's suggested comparables. In this process, the board of review reported adjusted improvement assessments ranging from \$42 to \$47 per square foot of living area.

In a spreadsheet, the board of review provided limited descriptions and assessment information on seven comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one-story dwellings of masonry or frame and masonry construction that range in size from 1,300 to 1,815 square feet of living area. The dwellings were constructed from 1977 to 1986 with one comparable having been remodeled or an addition built in 2003. Features of the comparables include a full or partial basement ranging in size from 728 to 1,815 square feet of building area. Five of these basements include finished area of 25% or 50%. Six of the comparables have a fireplace and each has a garage ranging in size from 469 to 696 square feet of building area. These properties have improvement assessments ranging from \$60,950 to \$81,260 or from \$42.62 to \$47.08 per square foot of living area.

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 presented ten comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the three comparables cited as primary support for the inequity argument by the appellant as each of these homes have basements ranging in size from 870 to 924 square feet of building area whereas the subject has a basement of 1,389 square feet of building area.

Furthermore, the Board finds the board of review's comparables #2, #3, #4, #5 and #7 are the most similar to the subject in location, dwelling size, style and basement size. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$60,950 to \$81,260 or from \$43.71 to \$47.08 per square foot of living area. The subject's improvement assessment of \$82,650 or \$45.36 per square foot of living area falls within the range established by the best comparables in this record and appears well justified given the comparables with similarly sized basements. This analysis is further supported by the appellant's spreadsheet of 23 properties, including the subject, wherein the properties with basements ranging in size from the subject's 1,389 square feet of building area to a comparable with a basement of 1,974 square feet of building area have improvement assessments ranging from \$41.85 to \$48.69 per square foot of living area and reflect the eight highest per-square-foot improvement assessments of all of the listed properties.

Based on this record, 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.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank 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: November 22, 2013

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.