



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

APPELLANT: Heather Kartsounes
DOCKET NO.: 11-03432.001-R-1
PARCEL NO.: 09-22-205-034

The parties of record before the Property Tax Appeal Board are Heather Kartsounes, 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: \$66,070
IMPR.: \$212,500
TOTAL: \$278,570

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 3,641 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached three-car garage of 843 square feet of building area. The property has a 26,813

square foot site and is located in Darien, 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 and included an additional spreadsheet where the subject is the second highest per-square-foot improvement assessment among 26 properties. Based on the evidence, the appellant requested a reduction in the improvement assessment to \$185,691 or \$51.00 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 \$278,570. The subject property has an improvement assessment of \$212,500 or \$58.36 per square foot of living area.

The board of review submitted a memorandum from the township assessor which addressed adjustments to the comparables of both parties for differences from the subject, which were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. Those "adjusted" improvement assessments range from \$52 to \$60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables in the same neighborhood code assigned by the assessor as the subject property. The comparable also have the same "class" or quality of construction as the subject and were similar in design and exterior construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. These eight comparables were built between 1999 and 2008 and range in size from 3,482 to 4,143 square feet of living area. Each comparable is of brick exterior construction and of part two-story and part one-story design. Seven of the comparables have full basements and one has a partial basement; only one comparable has a 50% finished basement as compared to the subject's fully finished basement. Each of the comparables has one or two fireplaces and a garage ranging in size from 663 to 877 square feet of building area. These comparables have improvement assessments ranging from \$176,300 to \$216,090 or from \$50 to \$56 per square foot of living area, rounded. The subject's improvement assessment of \$212,500 or \$58.36 per square foot of living area falls slightly above the range of the comparables in this record on a per-square-foot basis, but appears to be justified given the subject's larger area of basement finish as compared to the comparables and the subject's garage that is on the larger end of the range of garage sizes.

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.



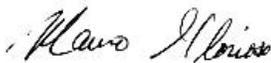
Chairman



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.