FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin Bruno
DOCKET NO.: 11-03894.001-R-1
PARCEL NO.: 09-07-100-007

The parties of record before the Property Tax Appeal Board are Kevin Bruno, 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:	$56,550
IMPR.:	$142,100
TOTAL:	$198,650

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 frame and brick exterior construction with 2,496 square feet of living area. The original dwelling of 672 square feet was constructed in 1950 with an addition of 1,824 square feet constructed in 2000 and making for an effective age of 2000. Features of the home include a full basement with

finished area, central air conditioning, a fireplace and a 500 square foot garage. The property has a 13,620 square foot site and is located in Downers Grove, 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. The comparables are brick or frame and masonry part two-story and part one-story dwellings. The homes were built between 1929 and 2003 with two of the homes having been renovated or remodeled in 1999 and/or 2007. The dwellings range in size from 2,540 to 3,202 square feet of living area and have full or partial basements ranging in size from 1,247 to 1,675 square feet of building area along with garages that range in size from 420 to 529 square feet of building area. These comparables have improvement assessments ranging from $109,550 to $172,520 or from $43.13 to $55.37 per square foot of living area.

The appellant also included a spreadsheet analysis depicting the subject and 22 other properties, including the three properties previously outlined from Section V. These part two-story and part one-story homes of brick or frame and masonry exterior construction range in size from 1,988 to 4,652 square feet of living area. The homes were built between 1899 and 2003 with the subject and ten of the comparables have been renovated or remodeled between the 1990's and 2010. Twenty-one of the homes have a full or partial basement ranging in size from 839 to 2,120 square feet of building area. The comparables have improvement assessments ranging from $67,770 to $223,950 or from $21.32 to $63.08 per square foot of living area.

Based on the foregoing evidence, the appellant requested an improvement assessment of $109,824 or $44.00 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 $198,650. The subject property has an improvement assessment of $142,100 or $56.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum from the Downers Grove Township Assessor's Office explaining adjustments to the comparables of both parties for differences from the subject, such as a percentage adjustment for class/quality of

construction, and assessment adjustments for full and half bathrooms and/or fireplace differences.

Through the township assessor, the board of review also submitted a spreadsheet with information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story dwellings of frame or frame and masonry exterior construction that were built between 1994 and 2010 with the oldest comparable having been renovated or remodeled in 2006. The homes range in size from 2,458 to 2,719 square feet of living area and feature full basements ranging in size from 1,143 to 1,511 square feet of building area, one of which includes finished area. Each of the comparables have a fireplace and a garage ranging in size from 420 to 552 square feet of building area. The comparables have improvement assessments ranging from $97,230 to $160,180 or from $37.21 to $59.13 per square foot of living area.

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 detailed information on nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board finds that the comparables all had varying degrees of similarities and differences when compared to the subject in age and/or dwelling size. The Board finds the comparables from both parties had improvement assessments that ranged from $97,230 to $160,180 or from $37.21 to $59.13 per square foot of living area. The subject's improvement assessment of $142,100 or $56.93 per square foot of

living area falls within the range established by the comparables in this record. After considering adjustments and differences for age, dwelling size and other features, the Board finds that the subject's assessment appears to be equitable.

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.

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.

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: November 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.