



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

APPELLANT: Brian Mulhern
DOCKET NO.: 11-04000.001-R-1
PARCEL NO.: 09-11-322-030

The parties of record before the Property Tax Appeal Board are Brian Mulhern, 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: \$85,280
IMPR.: \$59,760
TOTAL: \$145,040

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 one-story dwelling of brick construction with 1,317 square feet of living area. The dwelling was constructed in 1954. Features of the home include

a full basement, central air conditioning, a fireplace¹ and an enclosed porch that connects to the 260 square foot garage. The property has a 9,896 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal.² In support of this argument the appellant submitted information on three equity comparables located within five blocks of the subject property.

Based on this evidence, the appellant requested an improvement assessment of \$44,962 or \$34.14 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 \$145,040. The subject property has an improvement assessment of \$59,760 or \$45.38 per square foot of living area.

In rebuttal, 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 in fireplace, bathroom, half bath, fixtures, enclosed porch and/or open porch. These adjustments were reportedly 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 \$45 to \$63 per square foot of living area according to the assessor.

In support of its contention of the correct assessment the board of review submitted information on four improved equity comparables. Based on this evidence and argument, 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

¹ The appellant did not report a fireplace feature, but the assessing officials provided a property record card indicating the home has a masonry fireplace.

² The appellant also asserted comparable sales as a basis of the appeal, but provided no recent sales data concerning comparable properties.

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 has given reduced weight to board of review comparables #3 and #4 as these homes differ in dwelling size and age, respectively, from the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #2. These five comparables were similar to the subject in age, size, exterior construction and/or features. These comparables had improvement assessments that ranged from \$45,880 to \$67,140 or from \$34.14 to \$46.03 per square foot of living area. The subject's improvement assessment of \$59,760 or \$45.38 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 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: January 23, 2015



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.