



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

APPELLANT: Shelda Murray  
DOCKET NO.: 11-04001.001-R-1  
PARCEL NO.: 09-15-402-053

The parties of record before the Property Tax Appeal Board are Shelda Murray, 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:** \$124,120  
**IMPR.:** \$98,020  
**TOTAL:** \$222,140

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 construction with 2,500 square feet of living area. The dwelling was originally constructed in 1948 and had a substantial addition built in 1998 that more than doubled the original dwelling size. Features of the home include a full basement, central air conditioning, two

fireplaces and a 400 square foot garage. The property has an 81,283 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal concerning both the subject's land and improvement assessments. In support of these arguments, the appellant submitted information on four comparables concerning the subject's land assessment with both equity data and one suggested sale. The appellant also submitted equity data on two suggested comparables concerning the subject's improvement assessment.<sup>1</sup>

Based on this evidence, the appellant requested an improvement assessment of \$80,000 or \$32.00 per square foot of living area with a total assessment of \$180,000 which would reflect a market value of approximately \$540,000 or \$216.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$222,140. The subject property has an improvement assessment of \$98,020 or \$39.21 per square foot of living area. The subject's assessment also reflects a market value of \$670,106 or \$268.04 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information prepared by the Downers Grove Township Assessor. The assessor reported that land in the subject's neighborhood is uniformly assessed on an adjusted front foot basis at \$612/\$613 per adjusted front foot. The assessor also contended that appellant's comparables #1 and #3 had differing land assessments due to sales and market value and other land assessments were modified due to economic obsolescence due to a well water piping running through the parcels. The assessor opined that the subject's land is not compromised like these other properties and is properly assessed at \$613 per adjusted front foot.

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<sup>1</sup> The rules of the Property Tax Appeal Board recommend that not less than three comparable properties be submitted for equity and recent sales comparable data. (See 86 Ill.Admin.Code §1910.65(b) & (c)(4)).

As to the improvement inequity claim, the board of review presented data on four improved comparables with both equity data.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

**Conclusion of Law**

The taxpayer contends assessment inequity as a 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 presented a total of nine suggested comparables. As to the land inequity argument, the board of review presented an analysis of both the appellant's land comparables and those of the board of review. Six of the comparables presented by both parties have adjusted front foot land assessments of \$612. Based on the unrefuted contention of the board of review, the Board finds the land in the subject's neighborhood is assessed on an adjusted front foot basis and there is no evidence of land assessment inequity on this record.

As to the improvement inequity argument, the parties presented a total of six suggested comparables that have varying degrees of similarity to the subject dwelling in age, size and/or features. The comparables have improvement assessments ranging from \$64,740 to \$126,290 or from \$29.28 to \$63.05 per square foot of living area. The subject's improvement assessment of \$98,020 or \$39.21 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 both the subject's land and improvement assessments as established by the board of review are correct and no reductions are warranted.

The appellant also contends the market value of the subject parcel is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. The appellant only provided one suggested comparable land sale of a parcel of 67,291 square feet that sold for \$263,000. The Board finds that one sale of a suggested comparable property is insufficient to establish a market value claim concerning the subject parcel. Based on insufficient market value evidence concerning the subject's land value, the Board finds a reduction in the subject's land 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: January 23, 2015

*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.