



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

APPELLANT: Dennis Redmond
DOCKET NO.: 12-03639.001-R-1
PARCEL NO.: 06-36-410-003

The parties of record before the Property Tax Appeal Board are Dennis Redmond, 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: \$14,180
IMPR.: \$127,650
TOTAL: \$141,830

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 2012 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 two-story condominium of brick and cedar exterior construction with 2,887 square feet of living area. The dwelling was constructed in 1986. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 483 square foot two-car garage.

The property has a 14,180 square foot site and is located in Hinsdale, York Township, Dupage County.

Dennis Redmond and Joan McInerney appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, Redmond testified about the three equity comparables that he selected. The comparables are located within 200 yards of the subject property and they belong to the same condominium association as the subject. The comparables have varying degrees of similarity when compared to the subject. The dwellings each contain 4,356 square feet of living area and were reported to have improvement assessments that are either \$136,230 or \$149,040 or \$31.27 or \$38.34 per square foot of living area.¹

Based on the evidence and testimony, the appellant requested the improvement assessment be reduced to \$82,500 or \$28.58 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 \$141,830. The subject property has an improvement assessment of \$127,650 or \$44.22 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Rhonda Pavlica as a witness to testify regarding the evidence she prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on 6 equity comparables. Pavlica testified that the comparables are located within the same condominium complex as the subject property. Pavlica also testified that there are five different condominium associations within the complex. The comparables have varying degrees of similarity when compared to the subject. The dwellings range in size from 2,516 to 3,574 square feet of living area and have improvement assessments that range from \$131,170 to \$245,720 or from \$49.23 to \$68.75 per square foot of living area.

¹ The grid analysis submitted by the appellant had incorrect improvement and total assessment amounts. The appellant's, in error used the comparables total assessment as their improvement assessment. The board of review supplied the comparables correct assessment amounts. The appellant's comparables had improvement assessments of \$122,600 or \$134,140 or \$28.15 or \$30.79 per square foot of living area.

Based on the evidence and testimony, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Pavlica testified that York Township does not assess condominiums based on a percentage of ownership and that condominiums are assessed on a square footage basis.

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 nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their considerably larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparable #6 due to its larger size and newer construction when compared to the subject. Furthermore, comparable #6 has a basement, superior to the subject's concrete slab foundation. The Board finds the remaining board of review comparables to be more similar in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$49.23 to \$53.48 per square foot of living area. The subject's improvement assessment of \$44.22 per square foot of living area falls below the range established by the most similar comparables in this record. The Property Tax Appeal Board finds it problematic that condominiums that are larger and more valuable have lower assessments than the subject. However, the Property Tax Appeal Board jurisdiction is solely limited to the subject property and does not have jurisdiction to increase the assessments of the appellant's comparables. Based on the aforementioned assessment data, the Property Tax Appeal Board finds the subject's assessed valuation is supported. 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 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, no reduction in the subject's assessment 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.

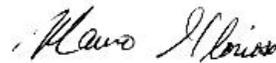
Chairman



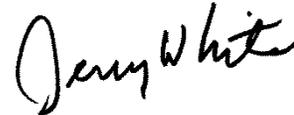
Member



Member



Member



Acting 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: June 26, 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.