



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

APPELLANT: Christine May  
DOCKET NO.: 12-02721.001-R-1  
PARCEL NO.: 09-09-206-010

The parties of record before the Property Tax Appeal Board are Christine May, 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: \$25,580  
IMPR.: \$26,140  
TOTAL: \$51,720**

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 one-story dwelling of frame construction with 864 square feet of living area. The dwelling was constructed in 1953. Features of the home include a crawl-space foundation, central air conditioning and a detached 320

square foot garage. The property has a 8,400 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation and improvement assessment inequity as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments the appellant submitted information on six comparable properties, five of which were sales and four of which were analyzed for improvement assessment equity.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$8,950 and the subject's total assessment be reduced to \$34,530.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,720. The subject's assessment reflects a market value of \$155,222 or \$179.66 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$26,140 or \$30.25 per square foot of living area.

As to the appellant's evidence, the board of review argued that the appellant's comparables #1, #2 and #6 where in poor condition. In addition, appellant's comparable #4 was a distressed sale and comparable #5 was not an arms-length transaction, because the sale was between related persons from an estate.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties.

#### **Conclusion of Law**

The appellant contends the market value of the subject property 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 Board finds the best evidence of market value to be the board of review's comparable sales #3 and #4. These comparables were the most similar to the subject in style, exterior construction, age, size and features. The Board gave less weight to the parties' remaining comparables due to their poor conditions, dissimilar building styles, older ages, significantly larger sizes or older sale dates, when compared to the subject. The most similar comparables sold for prices of \$123,500 and \$177,000 or \$176.43 and \$218.25 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$155,222 or \$179.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 Board finds the best evidence of improvement assessment equity to be the board of review's comparables #3 and #4. These comparables were most similar to the subject in style, exterior construction, age, size and features. The Board gave less weight to the parties' remaining comparables due to their poor conditions, dissimilar building styles, older ages and significantly larger sizes, when compared to the subject. The most similar comparables had improvement assessments of \$18,730 and \$28,260 or \$26.76 and \$34.85 per square foot of living area, respectively. The subject's improvement assessment of \$26,140 or \$30.25 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 assessment

was inequitably assessed and no reduction in the subject's improvement assessment is justified.

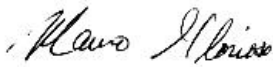
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties 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.

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.

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Chairman



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Member



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Member

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Member



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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: April 24, 2015



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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.