



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

APPELLANT: Mark Schau
DOCKET NO.: 12-03347.001-R-1
PARCEL NO.: 06-11-407-009

The parties of record before the Property Tax Appeal Board are Mark Schau, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC in Chicago, 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: \$49,370
IMPR: \$201,470
TOTAL: \$250,840**

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 dwelling of brick and frame construction with 3,751 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, two fireplaces and an attached three-car garage. The property has a

7,679 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables with both equity and sales data.

Based on this evidence, the appellant requested an improvement assessment of \$130,734 or \$34.85 per square foot of living area with a total assessment of \$180,104 which would reflect a market value of approximately \$540,312 or \$144.04 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 \$250,840. The subject property has an improvement assessment of \$201,470 or \$53.71 per square foot of living area. The subject's total assessment also reflects a market value of \$752,821 or \$200.70 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.

In response to the appellant's evidence, the board of review submitted a memorandum from the York Township Assessor's Office which noted an error in the appellant's calculation of the improvement assessment of appellant's comparable #2; the appellant reported an assessment of \$17.45 per square foot when the correct mathematical calculation would reflect \$48.01 per square foot of living area. The memorandum also referred to a map depicting the location of the appellant's comparables as being distant from the subject and not in the same school district. The assessor further argued that appellant's comparables #3 and #1 sold for lower prices due to their locations near busy streets; furthermore, one of the comparables was adjacent to a bank.

In support of its contention of the correct assessment the board of review submitted a spreadsheet prepared by the township assessor with information on six comparables with both equity and sales data. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The parties submitted a total of nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to board of review comparables #2, #3 and #5. Each of these dwellings were constructed in 2012 and reflect purchases in either December 2011 or February 2012 which indicates that these homes were, at a minimum, new construction and could indicate that the purchase price reflects the price of a vacant parcel or the demolition of an older structure on the parcel prior to the building of a new home. In addition, board of review comparable #3 has no building improvement assessment for purposes of an equity analysis. Given the facts, the Board finds these three comparables presented by the board of review are dissimilar to the subject dwelling and not appropriate comparables for consideration.

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 Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #4 and #6. These six comparables had improvement assessments that ranged from \$38.79 to \$58.32 per square foot of living area. The subject's improvement assessment of \$53.71 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.

The appellant also 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.

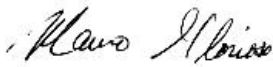
The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #1, #4 and #6. These six most similar comparables sold between May 2011 and October 2011 for prices ranging from \$619,000 to \$835,000 or from \$172.71 to \$216.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$752,821 or \$200.70 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds 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: April 24, 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.