



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

APPELLANT: John Sullivan
DOCKET NO.: 12-03730.001-R-1
PARCEL NO.: 06-02-313-009

The parties of record before the Property Tax Appeal Board are John Sullivan, the appellant, by attorney Ralph F. Tellefsen, III, of the Law Office of Ralph F. Tellefsen in Elmhurst; 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: \$45,480
IMPR.: \$82,950
TOTAL: \$128,430

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 1.5-story dwelling of brick construction with 1,889 square feet of living area. The dwelling was constructed in 1951. Features of the home include a full unfinished basement, a fireplace and a 492 square foot

two-car garage. The property has a 7,074 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on nine equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables have varying degrees of similarity when compared to the subject. The dwellings range in size from 1,407 to 2,191 square feet of living area and have improvement assessments that range from \$15,830 to \$80,570 or from \$11.25 to \$37.83 per square foot of living area.

The appellant's counsel called no witnesses.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,430. The subject property has an improvement assessment of \$82,950 or \$43.91 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolanta. Bonavolanta called York Township Deputy Assessors Julie Patterson and Judy Woldman as witnesses.

In support of its contention of the correct assessment the board of review submitted information on seven¹ equity comparables prepared by the township assessor. The comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,774 to 2,015 square feet of living area and have improvement assessments that range from \$78,910 to \$89,270 or from \$42.68 to \$47.50 per square foot of living area.

Under cross-examination, the Deputy Assessors testified that they bracketed the subject property's living area with the seven

¹ The board of review's original submission consisted of 78 equity comparables prepared by the township assessor. At the hearing, the assessor's office submitted seven property record cards considered most similar to the subject. The parties agreed to the seven comparables out of the original 78 to be used as the board of review's evidence.

comparables, but there were differences in the amenities when compared to the subject property.

Based on this evidence, 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 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 16 equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #4, #5 and #9 along with board of review comparables #1, #3, #4, #5 and #6. Four comparables were considerably older in age than the subject. Other dissimilarities include basement finish, partial basement and/or lack of basement when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3, #6, #7 and #8 and the board of review comparables #2 and #7. These comparables were most similar when compared to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$39,330 to \$89,270 or from \$26.51 to \$47.50 per square foot of living area. The subject's improvement assessment of \$82,950 or \$43.91 per square foot of living area falls within the range established by the most similar 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

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.