



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

APPELLANT: John & Betsy Karantonis  
DOCKET NO.: 12-04065.001-R-1  
PARCEL NO.: 03-20-102-005

The parties of record before the Property Tax Appeal Board are John & Betsy Karantonis, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:** \$30,200  
**IMPR.:** \$51,470  
**TOTAL:** \$81,670

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 split-level dwelling of brick and frame exterior construction with 1,420 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished partial basement, a partially finished lower level, central air conditioning and an attached

550 square foot garage. The property has a 12,780 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted very limited information of land area, age and dwelling size on three equity comparables. These comparables had improvement assessments ranging from \$50,360 to \$67,720 or from \$32.05 to \$35.87 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$48,739 or \$34.32 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 \$81,670. The subject property has an improvement assessment of \$51,470 or \$36.25 per square foot of living area.

In response to the appellants' data the Addison Township Assessor's Office noted differences in exterior construction, dwelling size and/or basement size of the appellants' suggested comparable dwellings.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables. These five comparables had improvement assessments ranging from \$51,570 to \$53,180 or from \$36.27 to \$37.35 per square foot of living area.

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

#### **Conclusion of Law**

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. These eight comparables are all located in close proximity to the subject. The comparables are all similar in age, design and most features to the subject dwelling. However, the Property Tax Appeal Board has given reduced weight to appellant's comparable #1 which with 2,113 square feet of living area is substantially larger than the subject dwelling of 1,420 square feet of living area.

The Board finds the best evidence of assessment equity to be the remaining seven comparable properties submitted by both parties. These comparables had improvement assessments that ranged from \$35.05 to \$37.35 per square foot of living area. The subject's improvement assessment of \$36.25 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 appellants 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 appellants have 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.

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

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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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: September 18, 2015

*A. Portol*

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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.