



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

APPELLANT: Michael & Mary Pat Audy
DOCKET NO.: 14-02710.001-R-1
PARCEL NO.: 01-14-303-003

The parties of record before the Property Tax Appeal Board are Michael & Mary Pat Audy, 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 in this matter, 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: \$24,160
IMPR.: \$83,050
TOTAL: \$107,210

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 2014 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 single-family dwelling of brick front exterior construction with 2,658 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished walkout-style basement, central air conditioning, a fireplace and an attached two-car garage of 436 square feet of building area. The property has a .48-acre site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of this inequity argument, the appellants submitted very limited information on three comparables. The appellants reported the comparable parcels range in size from 9,608 to 10,899 square feet of land area and are improved with 25 year old dwellings of unstated story height and unstated exterior construction that contain either 2,458 or 2,559 square feet of living area. No

information regarding foundations, features, amenities and/or garages were included in the Section V grid analysis of the appeal petition. These comparables have improvement assessments ranging from \$72,970 to \$75,210 or from \$28.52 to \$29.85 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$77,747 or \$29.25 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 \$107,210. The subject property has an improvement assessment of \$83,050 or \$31.25 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the township assessor. The assessor reported that the subject dwelling has a walkout-style basement which is not a feature of any of the comparables presented by the appellants, which results in a higher assessment for the subject.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The comparables consist of two-story frame dwellings, two of which have brick trim or brick front exterior construction. The homes were built in 1990 and range in size from 2,077 to 2,705 square feet of living area. Each comparable has a basement, five of which have a walkout-style basement like the subject and two of which have finished basement area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 420 to 462 square feet of building area. The comparables have improvement assessments ranging from \$67,170 to \$84,450 or from \$31.22 to \$33.26 per square foot of living area.

Based on this evidence and argument, 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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables which lack the walkout basement feature of the subject dwelling. The Board has also given reduced weight to board of review comparable #6 as this dwelling also has a standard basement rather than a walkout-style basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1 through #5. These five comparables have walkout-style basements and are each smaller than the subject dwelling. The comparables had improvement assessments that ranged from \$67,170 to \$77,960 or from \$31.89 to \$33.26 per square foot of living area. The subject's improvement assessment of \$83,050 or \$31.25 per square foot of living area falls below the range established by the best comparables in this record on a per-square-foot basis and is above these comparables in terms of total improvement assessment which is logical given the subject's larger dwelling size when compared to these most similar comparable dwellings. 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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:

August 19, 2016



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.