



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

APPELLANT: Michael Kenny
DOCKET NO.: 14-03025.001-R-1
PARCEL NO.: 08-28-415-016

The parties of record before the Property Tax Appeal Board are Michael Kenny, the appellant, by Michael Griffin, Attorney at Law, 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: \$55,710
IMPR.: \$105,900
TOTAL: \$161,610

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 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 masonry exterior construction with 3,353 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace and an attached 473 square foot garage. The property has a 14,130 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four comparables consisting of two-story masonry dwellings that were 25 or 26 years old. The homes range in size from 3,682 to 4,048 square feet of living area. Each comparable has a basement and a garage. No information was "available" concerning basement finish, air conditioning and/or fireplace amenities of the subject or the comparables as reported by the appellant. The properties have

improvement assessments ranging from \$104,550 to \$124,510 or from \$28.39 to \$30.76 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$99,349 or \$29.63 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 \$161,610. The subject property has an improvement assessment of \$105,900 or \$31.58 per square foot of living area.

In response to the appeal the board of review through the township assessor submitted a spreadsheet with information on six equity comparables and reported that both parties' comparables were located in High Oaks Subdivision. The assessor also reiterated the appellant's comparables reflecting that three comparables have central air conditioning and each has a fireplace. A map depicted that all comparables were in close proximity to the subject.

The assessor's comparables to support the assessment consist of two-story dwellings that were 25 or 26 years old. The homes range in size from 3,329 to 3,520 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage. The properties have improvement assessments ranging from \$109,060 to \$111,600 or from \$31.63 to \$32.89 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 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3 and #4 due to the larger dwelling sizes of these homes when compared to the subject and also because one of these homes lacks central air conditioning.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with the board of review comparables. These seven comparables have varying degrees of similarity to the subject in dwelling size and range from 3,329 to 3,682 square feet of living area. Each home is a two-story dwelling similar in age to the subject with a basement, central air conditioning, a fireplace and a garage ranging in size from 472 to 680 square feet of building area. These comparables had improvement assessments that ranged from \$104,550 to \$111,600 or from \$28.39 to \$32.89 per square foot of living area. The subject's improvement assessment

of \$105,900 or \$31.58 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.

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: September 23, 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.