



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

APPELLANT: Kurien Nithin
DOCKET NO.: 15-04501.001-R-1
PARCEL NO.: 01-01-305-039

The parties of record before the Property Tax Appeal Board are Kurien Nithin, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich, 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: \$22,010
IMPR.: \$63,670
TOTAL: \$85,680

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 2015 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 tri-level dwelling of frame construction with 2,146 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage of 478 square feet of building area. The property has an 8,892 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four equity comparables consisting of tri-level dwellings located in the same subdivision as the subject. The homes range in age from 25 to 34 years old. Each comparable has a lower level and two of the comparables also have finished basement areas. Each dwelling also has central air conditioning, a fireplace

and a garage. The comparables have improvement assessments ranging from \$25.16 to \$27.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,680. The subject property has an improvement assessment of \$63,670 or \$29.67 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the township assessor. The assessor noted that appellant's comparable #1 was an older home, comparable #2 is a larger home for which an error was made for the 2015 improvement assessment which will be "corrected for 2016." Additionally, appellant's comparables #3 and #4 have unfinished basements whereas the subject has a finished basement.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables described as Bedford models in the subject's neighborhood with finished basements. In the submitted grid analysis, one home lacks "story description," one home is described as a two-story and two homes are described as tri-level dwellings. The homes were built in 1990 or 1991 and each contains 2,146 square feet of living area. Features include finished basements, central air conditioning and two of the comparables each have a fireplace. Each comparable also has a 478 square foot garage. The comparables have improvement assessments ranging from \$28.93 to \$29.82 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.

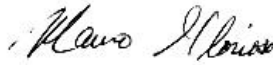
The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its slightly greater age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with the board of review comparables. Based on the photographic and documentary evidence, despite some of the lack of details of story height designations, these comparables are most similar to the subject in design, age, size and/or features and had improvement assessments that ranged from \$25.16 to \$29.82 per square foot of living area. The subject's improvement

assessment of \$29.67 per square foot of living area falls within the range established by the best comparables in this record and appears to be justified when giving due consideration to differences in amenities such as fireplace and/or basement finish.

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



Acting Member

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: _____

April 21, 2017



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.