



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

APPELLANTS: Douglas & Sarah LaSota
DOCKET NO.: 15-05066.001-R-1
PARCEL NO.: 06-07-413-011

The parties of record before the Property Tax Appeal Board are Douglas & Sarah LaSota, the appellants; 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: \$18,500
IMPR.: \$50,760
TOTAL: \$69,260

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 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 two-story dwelling of brick exterior construction with 1,196 square feet of living area. The dwelling was constructed in 1948. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a one-car garage.¹ The property has an 8,112 square foot site and is located in Lombard, York Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on four equity comparables located from 100 feet to .1 of a mile from the subject property and in the same neighborhood code as assigned by the township assessor as the subject property. The comparables are improved with three split-level style dwellings and one ranch style dwelling of

¹ The board of review's grid analysis reported the subject property as having a carport. The appellants submitted a photograph showing the subject property has a one-car detached garage.

brick or brick and frame exterior construction built from 1950 to 1953. Features include a basement/lower level with two comparables having some finished area, central air conditioning, and garages ranging in size from 308 to 528 square feet of building area. One comparable has a fireplace. The dwellings range in size from 1,020 to 1,298 square feet of living area and have improvement assessments that range from \$31,940 to \$42,090 or from \$31.31 to \$35.03 per square foot of living area. The appellants requested that the subject's assessment be reduced to \$56,790.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,260. The subject property has an improvement assessment of \$50,760 or \$42.44 per square foot of living area. In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables located in the same neighborhood code as assigned by the township assessor as the subject property. The comparables are improved with two-story dwellings of frame or brick, frame or stone exterior construction and were built in 1948 or 1949. Each comparable has a basement and a one-car garage. No information was provided regarding whether the comparables featured finished basements, central air conditioning or fireplaces. The dwellings range in size from 1,120 to 1,220 square feet of living area and have improvement assessments that range from \$47,470 to \$51,200 or from \$40.35 to \$43.19 per square foot of living area. The board of review requested the assessment be confirmed.

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 Board finds the record contains ten equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellants' comparables based on a different design type when compared to the subject. The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables have varying degrees of similarity when compared to the subject in location, age, design, dwelling size, exterior construction and features. These comparables had improvement assessments that ranged from \$47,470 to \$51,200 or from \$40.35 to \$43.19 per square foot of living area. The subject's improvement assessment of \$50,760 or \$42.44 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 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, 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



Member



Acting 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: June 23, 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.