



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

APPELLANT: Maryann Goc
DOCKET NO.: 17-05712.001-R-1
PARCEL NO.: 01-04-104-005

The parties of record before the Property Tax Appeal Board are Maryann Goc, the appellant, 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: \$35,920
IMPR.: \$101,450
TOTAL: \$137,370

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 2017 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 part two-story and part one-story dwelling of frame and brick exterior construction with 2,781 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished English-style basement, central air conditioning, a fireplace and a three-car garage containing 609 square feet of building area. The property has a 16,200 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .07 of a mile from the subject. The comparables consist of a two-story and two, part two-story and part one-story dwellings of frame and brick exterior

construction.¹ The dwellings were built between 1998 and 2000 and range in size from 2,914 to 3,034 square feet of living area. Features of the dwellings include basements, two of which are walkout and English-styles, respectively, and one standard basement has finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 644 to 682 square feet of building area. The comparables have improvement assessments ranging from \$92,680 to \$95,650 or from \$30.55 to \$32.31 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$97,410 or \$35.03 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 \$137,370. The subject property has an improvement assessment of \$101,450 or \$36.48 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the Wayne Township Assessor's Office. The assessor contended that the subject dwelling has most living area on the first floor with a very large two-story cathedral ceiling and a much larger basement than most of the homes in the neighborhood. The assessor contended the features of the subject dwelling result in a higher building assessment on a per-square-foot basis than the comparables presented by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from .02 to .20 of a mile from the subject. The assessor contended that board of review comparable #2 was most similar to the subject in style with a large basement and a large one-story area along with other similar amenities. The comparables consist of a two-story and four, part two-story and part one-story dwellings of frame and brick exterior construction. The dwellings were built between 1998 and 2001 and range in size from 2,768 to 3,042 square feet of living area. Features of the dwellings include basements with finished areas and two of which are walkout style. Each home has central air conditioning, a fireplace and a garage ranging in size from 621 to 736 square feet of building area. The comparables have improvement assessments ranging from \$98,570 to \$113,970 or from \$35.17 to \$37.47 per square foot of living area.

The board of review also submitted data on three comparable sales which is not responsive to the appellant's inequity argument and will not be analyzed in this decision.

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

¹ The board of review reiterated the appellant's comparables in a grid analysis and provided copies of the applicable property record cards. The Board finds the appellant's description of the subject and two of her comparables as 1.5-story dwellings is not supported by the documentation in the record.

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 comparables have varying degrees of similarity to the subject and had improvement assessments that ranged from \$92,680 to \$113,970 or from \$30.55 to \$37.47 per square foot of living area. The subject's improvement assessment of \$101,450 or \$36.48 per square foot of living area falls within the range established by the comparables in this record.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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: August 18, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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