



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

APPELLANT: Lawrence Mertes
DOCKET NO.: 11-02690.001-R-1
PARCEL NO.: 07-27-207-013

The parties of record before the Property Tax Appeal Board are Lawrence Mertes, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$29,590
IMPR.: \$70,410
TOTAL: \$100,000

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 2011 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 frame and brick exterior construction with 2,360 square feet of living area. The dwelling is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 420 square foot attached garage. The property has an 8,583 square foot site and is located in Naperville, Naperville Township, DuPage County.

Lawrence Mertes appeared before the Property Tax Appeal Board contending overvaluation and inequity to both land and improvement assessments as the bases of the appeal. In support of this argument, the appellant submitted descriptions and assessment information on eight comparable sales. Mertes testified that the subject property has not been updated and still has the original carpet. Mertes selected the eight comparables sales that are located within $\frac{3}{4}$ of a mile from the subject property; however, four of the comparables are located in a different neighborhood code than the subject property as assigned by the assessor. Mertes testified that he had not been in any of these homes; however, two properties are located on his street. The comparables were improved with two-story single family dwellings that ranged in size from 1,557 to 2,360 square feet of living area. The dwellings were of frame exterior construction and are 15 to 17 years old. Features include central air conditioning and a 420 or 440 square foot garage. Three comparables have a basement, with two having finished area. Five comparables have a fireplace. These properties had sites ranging in size from 5,936 to 11,700 square feet of land area. The comparables sold from April 2008 to May 2011 for prices ranging from \$120,000 to \$287,500 or from \$64.24 to \$156.59 per square foot of living area, including land.¹

These comparables had land assessments ranging from \$28,760 to \$31,440 or from \$2.46 to \$4.95 per square foot of land area and improvement assessments ranging from \$55,030 to \$81,300 or from \$32.80 to \$37.90 per square foot of living area.

The appellant requested the assessments be reduced as follows: land assessment reduced to \$24,000 or \$2.80 per square foot, the improvement assessment reduced to \$70,000 or \$29.66 per square foot of living area and the total assessment reduced to \$94,000 or an estimated market value of \$282,082 or \$119.50 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,600. The subject's assessment reflects a market value of \$345,701 or \$146.48 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject has a land

¹ The grid analysis submitted by the appellant had incorrect sale price per square foot for comparable #3. The correct sale price per square foot is \$156.59.

assessment of \$29,590 or \$3.45 per square foot of land area and an improvement assessment of \$85,010 or \$36.02 per square foot of living area.

Representing the board of review was member Carl Peterson. Peterson called Naperville Township Assessor Warren Dixon, Jr. as a witness to testify regarding the evidence he prepared on behalf of the board of review

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. Dixon testified that the comparables are located within the same within the same neighborhood code as the subject property. The comparables were improved with two-story single family dwellings that ranged in size from 2,004 to 2,334 square feet of living area. The dwellings were of frame or frame and brick exterior construction and are approximately 16 years old. Features include basements with finished area, central air conditioning, one fireplace and a two car-garage.² These properties had sites ranging in size from 6,380 to 11,328 square feet of land area.³ The comparables sold from December 2009 to August 2010 for prices ranging from \$312,500 to \$339,000 or from \$145.24 to \$164.78 per square foot of living area, including land.

These same comparables had improvement assessments ranging from \$72,630 to \$81,320 or from \$34.84 to \$37.39 per square foot of living area.

For the land equity argument, the board of review submitted a map indicating the lots adjoining the subject property are assessed at \$29,590, the same as the subject.

In rebuttal, the appellant supplied a detailed response to both parties evidence, which included the MLS listing numbers and description information for the board of review comparables. The MLS sheets depict the comparables have been upgraded and are superior condition to the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

² The board of review's evidence depicts unfinished basements. The information obtained from the Multiple Listing Service (MLS) sheets requested by the Administrative Law Judge during the hearing indicates the three sale comparables have basement finish.

³ Land sizes were obtained from the MLS sheets.

market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains eleven comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables #1, #2, #4, #7 and #8. These comparables do not have basements, which is inferior to the subject. The Board gave less weight to the appellant's comparable #4 and board of review comparable #3 because the sales occurred in April 2008 and December 2009, which are dated and less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to the appellant's comparable #2 because the sale was not an arm's length transaction. One owner was buying the interest of the other owner and are related parties. The Board gave less weight to the appellant's comparable #6 based on its considerably smaller dwelling size when compared to the subject.

The Board finds the remaining comparables to be more similar to the subject in location, design, age and dwelling size, but are superior to the subject due to remodeling updates, which was not refuted by the board of review. These properties sold in June and August of 2010 for prices of \$312,500 and \$339,000 or \$145.24 or \$155.93 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$345,701 or \$146.48 per square foot of living area, including land. After considering adjustments to the comparables for differences to the subject, the Board finds a reduction in the subject's assessed valuation is justified.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's improvement assessment is warranted.

Additionally, the subjects land assessment of \$29,590 is identical to the adjacent lots presented by the board of review. Based on the reduction granted to the subject's assessment due to the market value finding herein, the Board finds no further reduction in the subject's land 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: July 24, 2015

[Signature]

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.