



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

APPELLANT: Diane O'Connor
DOCKET NO.: 11-03991.001-R-2
PARCEL NO.: 09-10-220-029

The parties of record before the Property Tax Appeal Board are Diane O'Connor, 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: \$60,480
IMPR.: \$252,450
TOTAL: \$312,930**

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) contesting 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 is improved with a part two-story and part one-story single family dwelling of brick and frame construction with 3,621 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 499 square feet of building area.

The property has a 9,120 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables three of which were improved with part two-story and part one-story dwellings and one was improved with a part two-story, part one-story and a part three-story dwelling. The comparables ranged in size from 2,831 to 3,595 square feet of living area. The dwellings were constructed from 1998 to 2010 with comparable #2 having an addition in 2009. The comparables had the same neighborhood code as the subject. The appellant indicated that each comparable had a basement that was 100% finished, central air conditioning, two or three fireplaces and a garage that ranged in size from 441 to 480 square feet of building area. These properties had improvement assessments that ranged from \$186,060 to \$279,770 or from \$62.73 to \$78.13 per square foot of living area. The subject had an improvement assessment of \$270,140 or \$74.60 per square foot of living area.

The appellant also indicated that comparable #3 and comparable #4 sold in March 2010 for prices of \$780,000 and \$1,205,000 or for \$275.52 and \$335.19 per square foot of living area, including land, respectively.

At the hearing the appellant indicated the square footage of the home was incorrect. It was her opinion the subject dwelling had approximately 3,200 square feet of living area based on interior measurements of the rooms. She indicated that when the home was built, Clarendon Hills or township assessing officials indicated that rooms with nine foot ceiling heights are counted twice.

The appellant also testified that comparable #4 was superior to the subject in quality and features. The appellant was of the opinion that comparable #1 was most similar to the subject in quality of construction but this home has a finished basement. She further testified she had been in both comparables #2 and #3 and was of the opinion these were both superior to the subject in quality of construction.

The appellant further testified a core issue was the classification of the subject as a 1.8. She was of the opinion the subject was misclassified.

The appellant requested the subject's improvement assessment be reduced to \$160,000 and the total reduced to \$220,480.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,620. The subject's assessment reflects a market value of \$997,345 or \$275.43 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.

Appearing before the Property Tax Appeal Board on behalf of the board of review were board member Carl Peterson and the Chief Deputy Assessor of Downers Grove Township, Joni Gaddis. In support of its contention of the correct assessment the board of review submitted information on four comparables that were identified by Gaddis. The comparables were improved with part two-story and part one-story single family dwellings of brick or frame construction that ranged in size from 3,329 to 3,595 square feet of living area. The comparables were constructed from 1998 to 2009. Board of review comparable #3 was the same property as appellant's comparable #4. The comparables had the same neighborhood code as the subject property. Furthermore, the board of review indicated the subject property had a classification code of 1.8 as did comparables #1, #2, and #3. Board of review comparable #4 had a classification code of 1.75. Each comparable had a full basement with two being finished, central air conditioning, one or three fireplaces and an attached garage that ranged in size from 480 to 758 square feet of building area. These comparables had improvement assessments that ranged from \$257,820 to \$279,710 or from \$75.47 to \$78.63 per square foot of living area.

The evidence provided by the board of review indicated its comparable #3 and #4 sold in March 2010 and November 2010 for prices \$1,205,000 and \$1,035,000 or for \$335.19 and \$291.14 per square foot of living area, including land, respectively.

The board of review also submitted a copy of the subject's property record card and copies of the property record cards associated with the appellant's comparables. The board of review also submitted a grid analysis of the appellant's comparables in which it indicated the subject had a classification code of 1.8 while the appellant's comparables had classification codes of 1.7, 1.75 or 1.8.

At the hearing Ms. Gaddis explained that all land in the subject's neighborhood was assessed uniformly at \$1,008 on an adjusted front foot basis. With respect to the quality classification Gaddis testified the subject property's quality construction class was 1.8. She also testified that comparables #1 and #2 had unfinished basements like the subject property. The witness further testified that square footage of homes is determined using outside dimensions. Gaddis also testified that a review the subject's property record card shows a portion at the front of the house and a portion at the rear of the house are noted to be 1B-HC (high ceiling), which are the two-story open ceiling areas. She explained that the upper area of the homes marked 1B-HC on the property record cards are not included in the living area because they consist of open ceiling areas to the second floor. She testified that the area on the property record card marked 1B means one level with a basement and the area marked 2B means two stories with a basement.

Gaddis testified the quality construction class is based on the size of the home, the materials used and the exterior. She stated this is a field judgment call.

Following the hearing the Property Tax Appeal Board received correspondence from the DuPage County Board of Review explaining that after the hearing a review of the exterior of the subject property was made by the Downers Grove Township Assessor's Office. The correspondence indicated that it was determined the subject property should have a quality construction classification of 1.75 versus the 2011 quality construction classification of 1.8. It was requested the Property Tax Appeal Board correct the 2011 quality construction class to 1.75 resulting in a revised building/improvement assessment of \$252,450 or \$69.72 per square foot of living area. The proposed revised assessment would result in a total assessment of \$312,930 reflecting a market value of \$943,982 or \$260.70 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

Conclusion of Law

The appellant argued in part assessment inequity as the 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 assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). After an analysis of the assessment

data submitted by the parties, the Board finds a reduction in the assessment is warranted.

Initially, the Board finds the subject property has 3,621 square feet of living area. The Board finds the best evidence of subject's size was contained on the subject's property record card. Additionally, Gaddis testified that for assessment purposes the dwelling size is based on outside dimensions. She further clarified that the subject's property record card noted two areas of the home had high ceilings that opened through the second floor and explained the subject's dwelling size did not include second floor living area for these portions of the home. The appellant testified her estimate of size was based on interior measurements and she provided no documentation as to those dimensions and calculations. Based on this record the Board finds the subject dwelling has 3,621 square feet of living area.

A second issue raised by the appellant dealt with the construction quality class of the subject dwelling. The subject was assessed as having a construction quality class of 1.8. The appellant argued the subject was inferior to her comparables that each had classifications of 1.7, 1.75 or 1.8. Subsequent to the hearing, the board of review provided a written statement explaining that after the hearing a review of the exterior of the subject property was made by the Downers Grove Township Assessor's Office. The correspondence indicated that it was determined the subject property should have a quality construction classification of 1.75 versus the 2011 quality construction classification of 1.8. The board of review also requested that the subject's 2011 improvement assessment be reduced to \$252,450 based on the revised construction quality classification. Based on this record the Board finds the subject property should have a construction quality class of 1.75.

With respect to the assessment inequity argument, the Board finds the record contains descriptions and assessment information on seven comparables submitted by the appellant and the board of review to support their respective positions. The comparables were improved with six part two-story and part one-story dwellings and one part two-story, part one-story and part three-story dwelling. The comparables had varying degrees of similarities to the subject with the primary difference being that six of the comparables were reported to have finished basements while the subject had an unfinished basement. The comparables had improvement assessments ranging from \$62.73 to

\$78.63 per square foot of living area. The common comparable submitted by the parties had an improvement assessment of \$77.81 per square foot of living area, but this comparable had a 1.8 construction quality classification. Furthermore, board of review comparables #1 and #2 each had an unfinished basement, similar to the subject, but had construction quality classifications of 1.8. These two comparables had improvement assessments of \$78.63 and \$77.45 per square of living area, respectively. The subject property had an improvement assessment of \$74.60 per square foot of living area, which is within the ranged established by the comparables and below that of the common comparable and below the two comparables with similar basement finish. However, the board of review requested the subject's improvement assessment be reduced to \$252,450 or \$69.71 per square foot of living area based on a change to the subject's construction quality classification. This revised improvement assessment would place the subject below five of the seven comparables on a square foot basis. After considering the testimony of the parties and the comparables in this record, the Board finds a reduction to the subject's improvement assessment commensurate with the board of review request is appropriate.

The appellant also made an overvaluation argument. When 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). After considering the reduction to the subject's assessment previously found, the Board finds a further reduction based on overvaluation is not warranted.

The record contained three comparable sales submitted by the parties that sold from March 2010 to November 2010 for prices ranging from \$780,000 to \$1,205,000 or from \$275.52 to \$335.19 per square foot of living area, including land. After considering the reduction made to the subject's improvement assessment, the subject property has a revised total assessment of \$312,930, which reflects a market value of \$943,982 or \$260.70 per square foot of living area, including land, 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 revised assessment reflects a market value below the range established by the three comparable sales on a square foot basis. Based on this record the Board finds a further reduction to the subject's assessment based on overvaluation is not justified.

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.