



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

APPELLANT: Jonathan Delew
DOCKET NO.: 11-05925.001-R-1
PARCEL NO.: 05-08-112-015

The parties of record before the Property Tax Appeal Board are Jonathan Delew, 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: \$ 63,090
IMPR.: \$ 81,110
TOTAL: \$ 144,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject consists of a 21,945 square foot parcel of land area improved with a two-story frame dwelling that contains 2,646 square feet of living area. The subject was built in 1984. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, an enclosed porch and an attached garage of 714 square feet of building area. The property is located in Wheaton, Milton Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board challenging both the land and improvement assessments of the subject property. The appellant submitted three comparable properties located from across the street to 500 feet from the subject. The comparable parcels range in size from 20,000 to 22,415 square feet of land area. These properties have land assessments ranging from \$19,466 to \$20,216 or from \$0.87 to

\$1.01 per square foot of land area. The subject has a land assessment of \$63,090 or \$2.87 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$20,100.

Each comparable is improved with a two-story frame dwelling built from 1978 to 1987. The homes range in size from 2,642 to 2,688 square feet of living area. Features of the comparables include basements, central air-conditioning, a fireplace and garages ranging in size from 385 to 462 square feet of building area. These properties have improvement assessments ranging from \$119,558 to \$129,514 or from \$45.02 to \$48.40 per square foot of living area. The subject has an improvement assessment of \$107,588 or \$40.66 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to \$78,800 or \$29.78 per square foot of living area.

The comparables sold from March 1997 to June 2010 for prices ranging from \$279,000 to \$435,000 or from \$103.79 to \$164.65 per square foot of living area, including land.

Based on the foregoing, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's total assessment of \$170,678 was disclosed. The subject has an estimated market value of \$514,866 or \$194.58 per square foot of living area, including land, as reflected by its assessment and DuPage County's 2011 three-year average median level of assessments of 33.15%.

In response to the appeal, the board of review submitted an equity grid analysis of both the appellant's three comparables and three comparables suggested by the assessor on behalf of the board of review. The assessor contends that each of the appellant's comparables is "not in the subject's property neighborhood which has different land values then [sic] subject." Two of the board of review's comparables are located in the same neighborhood as the subject.

The three comparables presented by the board of review consist of lots ranging in size from 11,250 to 20,003 square feet of land area. These properties have land assessments ranging from \$20,216 to \$38,722 or from \$1.06 to \$3.44 per square foot of land area.

These comparable parcels are improved with two-story frame dwellings built from 1982 to 1998. The homes range in size from 2,431 to 2,642 square feet of living area. Each has a basement and central air conditioning, two have a fireplace and each has a garage ranging in size from 440 to 528 square feet of building area. The properties have improvement assessments ranging from \$119,558 to \$139,289 or from \$45.25 to \$53.06 per square foot of living area. The comparables sold from April 2009 to April 2010 for prices ranging from \$435,000 to \$468,500 or from \$164.65 to \$192.72 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant's initial argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden and no reduction is warranted.

Regarding the land inequity contention, the Board finds the parties submitted a total of five comparables as both parties used the same property for their comparable #1. With the exception of board of review comparable C, the suggested comparable parcels are relatively similar to the subject lot in size and close in proximity. The Property Tax Appeal Board further recognizes that despite their close proximity, the board of review reported that the subject is located in the Woodlawn Estates neighborhood whereas the comparables presented by the appellant were located in the Coventry neighborhood. The five comparable parcels have land assessments ranging from \$0.87 to \$3.44 per square foot of land area. The subject's land assessment of \$2.87 per square foot of land area is uniform with one similar property located in the subject's neighborhood. Based on this record, no reduction in the subject's land

assessment on grounds of lack of assessment uniformity is warranted.

As to the improvement inequity argument, the Board finds the parties relied upon the same five comparables. The Board has given less weight to the board of review comparable C based on its dissimilar age, when compared to the subject. The Board finds the remaining four comparables submitted by both parties were similar to the subject in terms of location, style, size and most property characteristics and had improvement assessments ranging from \$45.02 to \$50.46 per square foot of living area. The subject's improvement assessment of \$40.66 per square foot of living area is below the range of these comparables and does not reflect a lack of assessment uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted by the appellant, the Board finds the appellant has met this burden.

The appellant presented three sales in support of his position concerning the overvaluation contention. The board of review submitted an additional two sales and also utilized the appellant's comparable sale #1. The Board gave less weight in its analysis to appellant's comparable sale #2 and board of review comparable sales B and C based on date of sale and/or age. The two most similar comparables sold for prices of \$104.13 and \$164.65, respectively, per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$194.58 per square foot of living area, including land, which is above the two most similar comparable sales in this record. After considering the differences between the subject and comparable sales, the Board finds the appellant has demonstrated the subject property's

assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, however, the appellant has proven overvaluation by a preponderance of the evidence. Thus, a reduction in the subject's assessment as established by the board of review is warranted on grounds of overvaluation.

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.