



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

APPELLANT: Glenn Anton
DOCKET NO.: 12-03629.001-R-1
PARCEL NO.: 08-19-218-032

The parties of record before the Property Tax Appeal Board are Glenn Anton, 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: \$58,350
IMPR: \$172,080
TOTAL: \$230,430

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 2012 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 and frame exterior construction with approximately 3,800 square

feet of living area.¹ The dwelling was constructed in 2011. Features of the home include a 2,011 square foot unfinished basement, central air conditioning, a fireplace and a 608 square foot garage. The property has a 19,450 square foot site and is located in Naperville, Lisle Township, DuPage County.

Glenn Anton appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity on the land and improvement as the bases of the appeal. In support of these arguments, the appellant first submitted information on the cost to purchase the site, which consists of a sales receipt from a sheriff's sale dated April 2010, for a sale price of \$215,000. The appellant also submitted the cost for construction of the subject dwelling.² The dwelling was constructed in 2011 for a reported cost of \$421,208. The total cost of the project was \$636,208. The appellant submitted a list of amenities that the subject home does not have in relation to average upgraded custom home in Naperville.

The appellant submitted seven improved comparable properties located in close proximity to the subject. Five of the comparables had sold. The appellant also submitted assessment information on three land comparables located on the subject's street.

The seven comparables are improved with two-story dwellings of brick or brick and frame exterior construction which are from 22 to 32 years old. Features include basements with three comparables having some finished areas, central air conditioning, one fireplace and garages ranging in size from 516 to 894 square feet of building area. One comparable has an in-ground pool. The comparables have sites ranging in size from 10,359 to 19,676 square feet of land area and have land assessments that range from \$50,990 to \$77,970 or from \$1.48 to \$5.08 per square foot of land area. The dwellings range in size from 3,663 to 4,343 square feet of living area and have improvement assessments that range from \$129,530 to \$163,500 or

¹ The appellant's grid analysis indicates the subject property has 3,800 square feet of living area. The appellant did not submit a schematic diagram of the subject. The board of review's grid analysis indicates the subject property has 3,824 square feet of living area. The board of review did not submit a property record card for the subject property with a schematic diagram. The Property Tax Appeal Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

² During the hearing, the Administrative Law Judge requested an itemized list of all the construction costs. This listing also included the \$7,800 "tear down" cost of the original structure.

from \$30.84 to \$37.75 per square foot of living area. Five comparables sold from September 2009 to January 2013 for prices ranging from \$510,000 to \$645,000 or from \$119.15 to \$152.56 per square foot of living area, including land.

The three additional land comparables had sites that range from 19,966 to 30,007 square feet of land area and had land assessments ranging from \$44,340 to \$67,730 or from \$1.48 to \$3.24 per square foot of land area.

Anton testified that the comparables that he submitted are homes in his neighborhood. They are the same style of home as the subject dwelling and are located in the same school district. Anton testified that his home was under-built with no upgrades, based on what he could afford.

Anton requested that his assessment be reduced based on his purchase of the site and the cost of construction of the improvement.

Under cross-examination, Anton testified that the homes he selected are older than the subject property. Anton also testified that the subject property has a nine foot ceiling in the basement and first floor while the second floor has an eight foot ceiling. Anton testified that the property's site had been for sale for a number of years prior to the sheriff's sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,000. The subject's assessment reflects a market value of \$864,346 or \$227.46 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$172,080 or \$45.28 per square foot of living area and a land assessment of \$115,920 or \$5.96 per square foot of land area.

Representing the board of review was member Carl Peterson. Witnesses from Lisle Township were Steve Arling, Chief Deputy Assessor and James Berg, Deputy Assessor

Arling testified that the site size of the subject property is 19,450 square feet of land area. Berg then testified about the neighborhood code. Berg explained that when they have a "tear down" of the original structure, the property obtains a "new"

neighborhood code based on the new construction. Berg explained the "new" neighborhood code is not territorial.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales prepared by the township assessor. The comparables are located in the same neighborhood code assigned by the township assessor as the subject property. Arling stated that neighborhood 190 is an economic neighborhood. The comparables are improved with two-story dwellings of frame exterior construction that were built from 1948 to 2012. Features include full basements with four comparables having finished areas, central air conditioning, one to three fireplaces and garages ranging in size from 540 to 809 square feet of building area. The dwellings range in size from 3,320 to 3,982 square feet of living area and have improvement assessments that ranged from \$155,500 to \$203,530 or from \$42.91 to \$52.70 per square foot of living area. The comparables sold from May 2010 to November 2012 for prices ranging from \$690,000 to \$953,000 or from \$193.56 to \$242.74 per square foot of living area, including land.

The comparables have sites ranging in size from 8,511 to 10,877 square feet of land area with land assessments that range from \$80,240 to \$89,160 or from \$7.99 to \$9.48 per square foot of land area.

In rebuttal, the appellant submitted correspondence in regards to the board of review's evidence. The appellant indicated that the comparables submitted by the board of review are located .7-of a mile or farther from the subject property whereas the appellant's comparables are from .1 to .2-of a mile away or 5 houses from the subject. The appellant asserted the board of review comparables has "all kinds of bells and whistles and upgrades" and the subject does not. The appellant stated "the homes you compared us to are in the East Highlands neighborhood and attend Highlands Elementary, which is rated in the top 10 of all Elementary Schools in the State of Illinois. We are 2 houses from Prairie Elementary, which is not highly rated. The homes you compared us to have significantly more value because of this".

Conclusion of Law

The taxpayer contends assessment inequity in land and building as one of the basis to 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 appellant met this burden of proof with respect to only the subject's land assessment.

The parties submitted 17 land comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #4, #5, #6, #7, #8 and #10 and the board of review's comparables based on their smaller or larger land area when compared to the subject property. The Board finds the most similar land comparables were appellant's comparables #2, #3 and #9. These comparables were similar to the subject in location and land area. These comparables had land assessments that ranged from \$50,990 to \$64,740 or from \$2.59 to \$3.24 per square foot of land area. The subject's land assessment of \$115,920 or \$5.96 per square foot of land area falls above the range established by the most similar comparables in this record. The Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

The parties submitted 14 improvement comparables for the Board's consideration. The Board gave less weight to the appellant's comparables and board of review comparables #2, #3, #4, #6 and #7 based on their dissimilar age and/or dwelling size when compared to the subject. The Board finds the best improvement comparables were board of review comparables #1 and #5. These comparables were similar to the subject in age, dwelling size and features. These comparables had improvement assessments of \$186,030 or \$203,530 or \$47.07 or \$52.70 per square foot of living area. The subject's improvement assessment of \$172,080 or \$45.28 per square foot of living area is lower than the most similar comparables in this record. Based on this record the Board finds the appellant 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 appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). The Board finds after the reduction granted for assessment inequity, no further reduction in the subject's assessment for market value is warranted.

The parties submitted 12 comparable sales for the Board's consideration. The Board gave less weight to the appellant's five comparable sales based on their considerably older age and/or date of sale not being proximate in time to the January 1, 2012 assessment date at issue. The Board gave less weight to the board of review comparable sales #2, #3, #4, #6 and #7 based on their older age and/or smaller dwelling size when compared to the subject property. The Board gave less weight to the appellant's construction costs based on an itemized list which did not include a contractor's affidavit or receipts for the numerous allowance items. The Board finds the best evidence of market value to be the board of review comparable sales #1 and #5. These comparables have varying degrees of similarity when compared to the subject in age, dwelling size and features. Due to these similarities the Board gave these comparables more weight. These similar properties sold in June 2011 or November 2012 for prices of \$822,500 or \$840,000 or \$208.12 or \$217.50 per square foot of living area including land. After the reduction granted for assessment inequity, the subject's assessment reflects a market value of \$691,567 or \$181.99 per square foot of living area including land, which is lower than the most similar comparables in this record. Therefore, no further 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.

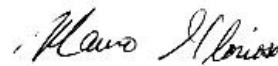
Chairman



Member



Member



Member



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: September 18, 2015



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.