



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

APPELLANT: Peter Linnane
DOCKET NO.: 12-03877.001-R-1
PARCEL NO.: 05-28-304-008

The parties of record before the Property Tax Appeal Board are Peter Linnane, the appellant, by attorney Kevin B. Hynes of O'Keefe Lyons & Hynes, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$60,570
IMPR: \$112,310
TOTAL: \$172,880

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 is improved with a two-story dwelling of frame construction with 3,119 square feet of living area.¹ The

¹ The Property Tax Appeal Board finds the best evidence of size to be contained in the appraisal submitted by the appellant, which contained a schematic diagram of the subject dwelling with measurements and area calculations.

dwelling was constructed in 1988. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage. The property has an 11,252 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on five comparable sales and an appraisal estimating the subject property had a market value of \$500,000 as of November 9, 2012. The appraisal was prepared by Katherine Guiffre. The client was identified as Wells Fargo and the assignment type was a refinance transaction. In estimating the market value of the subject property the appraiser developed the cost approach to value and the sales comparison approach to value. Under the cost approach to value the appraiser estimated the subject property had an indicated value of \$502,846.

The appraiser used three comparable sales and two listings in developing the sales comparison approach to value. The comparables were improved with four two-story dwellings and one one-story dwelling that ranged in size from 2,456 to 3,598 square feet of living area. The dwellings ranged in age from 23 to 42 years old. Each comparable has a basement that is partially finished, central air conditioning and a two-car garage. Comparables #1 through #3 sold in March 2012 and September 2012 for prices ranging from \$441,000 to \$560,000 or from \$168.83 and \$179.56 per square foot of living area, including land. Comparables #4 and #5 were listings with prices of \$569,000 and \$549,500 or \$186.99 and \$152.72 per square foot of living area, land included, respectively. The appraiser made adjustments to the comparables for differences from the subject property and, with respect to comparables #4 and #5, for being listings. The comparables had adjusted prices ranging from \$483,500 to \$559,400. Based on this analysis the appraiser estimated the subject property had an estimated value under the sales comparison approach of \$500,000.

In reconciling the two approaches to value the appraiser arrived at an estimated market value of \$500,000.

The appellant also provided information on five comparable sales improved with two-story single family dwellings of frame of brick construction that ranged in size from 3,276 to 3,680 square feet of living area. The dwellings were constructed from 1987 to 1990. Each comparable had a full or partial basement,

central air conditioning, one fireplace and a garage ranging in size from 512 to 736 square feet of building area. The sales occurred from October 2010 to September 2011 for prices ranging from \$425,000 to \$550,000 or from \$119.68 to \$149.95 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$31.63 to \$35.67 per square foot of living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$152,553.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,880. The subject's assessment reflects a market value of \$518,848 or \$166.35 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 property had an improvement assessment of \$112,310 or \$36.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a statement and evidence provided by the Milton Township Assessor's Office. With respect to the evidence presented by the appellant the assessor asserted that the appellant's appraisal was for refinance and had an effective date of 11/9/2012. The assessor also stated all but one of the sales in the appraisal support the subject's market value per square foot. The assessor also argued the five other sales submitted by the appellant are on the lower end of uniformity.

The assessor provided a grid analysis of the appellant's appraisal comparable sales, the five additional comparables provided by the appellant and six comparables identified by the assessor. The grid analysis of the appraisal comparable sales disclosed these properties had improvement assessments ranging from \$84,500 to \$121,260 or from \$33.70 to \$42.31 per square foot of living area. The grid analysis also disclosed appraisal comparable sales #4 and #5 sold in April 2013 and December 2012 for prices of \$550,000 and \$525,000 or for \$184.44 and \$145.91 per square foot of living area, including land, respectively. The grid analysis also disclosed appraisal comparable sales #2 and #3 had different assessment neighborhood codes than the subject property.

The six comparables identified by assessor were improved with two-story dwellings of frame construction that ranged in size

from 2,556 to 3,652 square feet of living area. The dwellings were constructed from 1988 to 1993. Each home had a basement, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 713 square feet of building area. The comparables sold from November 2011 to February 2013 for prices ranging from \$531,000 to \$700,000 or from \$163.75 to \$217.12 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$99,900 to \$147,260 or from \$33.89 to \$45.68 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal comments noting that the six comparable sales provided by the board of review occurred after January 1, 2012 and one sold in 2013.

Conclusion of Law

The appellant contends in part 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds, with the exception of appraisal comparable sales #2, which is significantly older than the subject dwelling, and #3, which is improved with a dwelling with a one-story dwelling dissimilar to the subject in style, the remaining sales support the subject's assessment. Appraisal comparables #2 and #3 also had different assessment neighborhood codes than the subject property. The record has fourteen sales improved with two-story dwellings similar to the subject in location, age and features. These comparables sold from October 2010 to April 2013 for prices ranging from \$425,000 to \$700,000 or from \$119.68 to \$217.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$518,848 or \$166.35 per square foot of living area, including land, which is well within the range established by the best comparable sales in the record. The Board finds these sales demonstrate the subject dwelling is not overvalued for

assessment purposes. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

To the extent the appellant is making an assessment inequity argument, 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. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

The Board finds the best comparables as previously identified had improvement assessments ranging from \$23.69 to \$45.68 per square foot of living area. The subject has an improvement assessment of \$36.01 per square foot of living area, which is well within the range established by the best 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 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 best 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 exists on the basis of the evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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: December 18, 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.