



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

APPELLANT: Margarete Liedtke
DOCKET NO.: 12-03969.001-I-1
PARCEL NO.: 03-11-200-033

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

Based on the facts and exhibits presented in this matter, 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: \$59,960
IMPR.: \$171,140
TOTAL: \$231,100

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 part one-story and part two-story industrial building of masonry construction that was built in 1979. The building contains 11,288 square feet of building area. Features include a 2,772 square foot office or 24.56% of office space, 4 overhead doors and 6,832 square feet of asphalt. The building has an exterior height of 16 feet and a land to building ratio of 2.77:1. The property has a 28,750 square foot site and is located in Bensenville, Addison Township, DuPage County.

Margarete Liedtke appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal concerning the improvement assessment. No dispute was raised concerning the land assessment. Liedtke testified that the subject property only has 3

overhead doors instead of 4 as reported by the assessing officials. No evidence such as a photograph of the subject building's overhead doors was submitted. Liedtke also testified that the office area is only 2000 square feet¹ and there is only a tenant on the first floor.

In support of the inequity argument the appellant submitted information on three comparables located within three city blocks from the subject property. The appellant reported that the comparables are improved with brick industrial buildings that contain either 12,000 or 12,360 square feet of building area. The comparables range in age from 36 to 40 years old. The comparables are part one-story and part two-story or one-story buildings. The comparables have office space ranging from 600 to 4,320 square feet of office area or from 5% to 34.95% of the building. The comparables have a ceiling height of 18 or 20 feet and have 3 or 4 loading docks. The appellant reported land to building ratios of 75.03:24.97, 62.57:37.43 and 60.31:39.69.² The comparables have improvement assessments ranging from \$69,130 to \$125,190 or from \$5.59 to \$10.43 per square foot of building area.

Based on this evidence and argument, the appellant requested an improvement assessment of \$95,186 or \$8.43 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,100. The subject property has an improvement assessment of \$171,140 or \$15.16 per square foot of building area.

Representing the board of review was Board Member Carl Peterson. Peterson testified that the board of review reduced the appellant's assessment for 2012 due to the vacancy. Peterson also called Addison Township Chief Deputy Assessor Frank Marack Jr. as a witness.

Marack testified that the appellant's comparable #1 had its assessment reduced based on a vacancy reduction and the land to building ratio is unique in Bensenville. Marack also testified that the assessor's office does not value overhead doors.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables prepared by Marack which were located on Industrial Drive, the same as the subject. Marack testified that the comparables are improved with part one-story and part two-story or one-story masonry industrial buildings that range in size from 9,045 to 20,957 square feet of building area and were built from 1972 to 1985. The comparables have office space ranging from 600 to 5,080 square feet of office area or from 6.63% to 37.10% of building area. The comparables have ceiling heights ranging from 15 to 19 feet and have land to building ratios ranging from 2.27:1 to 3.56:1. The comparables have improvement assessments ranging from \$137,240 to \$335,870 or from \$15.17 to \$19.24 per square foot of building area.

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

¹ If correct, this would represent 17.72% of office area.

² The appellant reported incorrect land to building ratios. The correct ratios are: 4.85:1, 2.52:1 and 2.67:1 per the board of review submission.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparables #1 and #3 due to their smaller percentage of office space when compared to the subject. The Board gave less weight to the board of review's comparable #4 due to its larger percentage of office space when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the board of review comparables #2, #5 and #6. These comparables had varying degrees of similarity when compared to the subject in location, building size and percentage of office space. These comparables had improvement assessments that ranged from \$5.59 to \$18.48 per square foot of building area. The subject's improvement assessment of \$15.16 per square foot of building area falls within the range established by the best 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 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.