



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

APPELLANT: Keith & Susan Marino
DOCKET NO.: 13-02798.001-C-1
PARCEL NO.: 01-01-201-001

The parties of record before the Property Tax Appeal Board are Keith & Susan Marino, the appellants, 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: \$20,900
IMPR.: \$64,700
TOTAL: \$85,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 frame office building of 5,288 square feet of building area with a full unfinished basement and full unfinished attic that was built in 2008. The office building is attached to a single-family dwelling of 1,240 square feet of living area that was built around 1915. This results in a total building area of 6,528 square feet. The property has a 17,601 square foot site and is located in Hanover Park, Wayne Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. However, as the subject has been afforded a 50% downward improvement assessment adjustment for vacancy, the appellants performed an equity analysis that reflected the "full" unadjusted improvement assessment of the subject as compared to three suggested comparable properties. The appellants contend that once the correct assessment is determined, thereafter an 80% vacancy adjustment should be applied to the subject property which represents 100% vacancy on the office and warehouse space at the property based upon a vacancy affidavit attached to the appeal petition.

Additionally, the appellants' analysis treated the subject improvement as containing 5,288 square feet, the area of the office building, and did not address the additional square footage provided by the single-family dwelling.

Each of the three equity comparables is located on the "same street" as the subject property and which the appellants described as a remodeled music center, a remodeled bar and an office building, respectively. The comparable buildings are two-story or three-story structures of frame, stone and frame or stucco and block construction. The buildings were 81 to 114 years old and range in size from 4,250 to 7,396 square feet of building area. Two of the comparables have one and two apartment units respectively. The comparables have improvement assessments ranging from \$52,080 to \$72,760 or from \$7.04 to \$15.80 per square foot of building area. As analyzed by the appellants, without the vacancy reduction, the subject reportedly has a total unadjusted improvement assessment of \$129,400 or \$19.82 per square foot of total building area of 6,528 square feet or \$24.47 per square foot of building area using 5,288 square feet of building area for the newer office building that was built in 2008.

Based on the foregoing evidence and argument, the appellants seek a reduced improvement assessment of \$82,492 or \$15.60 per square foot of building area based on a total area of 5,288 square feet followed by application of an 80% vacancy reduction for an adjusted improvement assessment of \$16,498 or \$3.12 per square foot of building area based on a building size of 5,288 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,600. The subject property has an improvement assessment of \$64,700 or \$9.91 per square foot of building area based on a total size of 6,528 square feet.

In response to the appeal, the board of review submitted a memorandum prepared by the Wayne Township Assessor's Office. The assessor contended that the subject improvement is a unique structure in both the neighborhood and the township. Area zoning restrictions applicable to the appellants' comparables "control the integrity of the historical significance of the area" and buildings cannot be altered or destroyed without village review. This zoning limitation is not applicable to the subject structure according to the assessor. The assessor contends that the subject differs from the suggested comparables in age, the properties are eclectic consisting of both commercial and residential uses and appellants' comparable #3 is 100% uninhabitable.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on one equity comparable (Exhibit #1) located about 3.5 miles from the subject property. The comparable is a two-story office building with a finished attic that contains 4,304 square feet of building area. The building was constructed in 1998 and includes a full basement, central air conditioning, wet sprinklers and a passenger elevator. The comparable has an improvement assessment of \$150,210 or \$34.90 per square foot of building area. Besides having applied vacancy to the subject property in accordance with the vacancy affidavit, the assessing officials reported that the subject property is listed on the open market with an asking price of \$395,000 (Exhibit #3).

Based on this evidence and argument, the board of review requested confirmation of the subject's total assessment of \$85,600 which reflects a total market value of approximately \$256,800 which is less than the subject's asking price.

In written rebuttal, the appellants contend the basis of the appellants' argument that the subject property is "over-assessed" has been ignored and the revision to the assessment of 50% for vacancy does not solve the over-assessment. The appellants further disputed the lack of similarity of the subject property to the board of review's equity comparable which is in a different market with different values and rental rates. As to the listing of the subject property, the appellants contend the listing has expired without any sale occurring and a new listing at the end of 2014 was placed with an asking price of \$299,000.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants provided three suggested comparable properties that are each 81 to 114 years old. In contrast, the subject property consists of a smaller 1,240 square foot single-family home that is 99 years old along with an attached 5,288 square foot two-story frame office building that was built in 2008. The Property Tax Appeal Board finds that the majority of the subject improvement consists of a newer office building which is dissimilar to the comparables presented by the appellants.

On this limited record, the Property Tax Appeal Board finds the best evidence of assessment equity to be the board of review comparable that was built in 1998 and contains 4,304 square feet of building area. This most similar comparable had an improvement assessment of \$34.90 per square foot of building area. The subject's "full" improvement assessment of \$129,400 or \$19.82 per square foot of building area is supported by the best comparable in the record that was presented by the board of review. The appellants presented dissimilar comparables that were substantially older than the majority of the subject property. While the subject has an older portion of the property, the subject older section is a minor portion of the whole improvement and renders the comparables suggested by the appellants dissimilar to the subject. Furthermore, the Board finds that the subject's asking price of \$299,000 as of the end of 2014 indicates that the subject property was not excessively assessed for tax year 2013. Based on this record the Board finds the appellants 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.

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: _____

CERTIFICATION

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:

October 21, 2016



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.