



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

APPELLANT: Christopher Shannon
DOCKET NO.: 13-03275.001-R-1
PARCEL NO.: 05-21-115-015

The parties of record before the Property Tax Appeal Board are Christopher Shannon, the appellant, 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: \$29,640
IMPR.: \$78,570
TOTAL: \$108,210

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 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 is improved with a one-story single family dwelling of brick exterior construction with 1,753 square feet of living area. The dwelling was constructed in 1963. Features of the home include a partial basement, central air conditioning and an attached garage with 483 square feet of building area. The property has a 16,130 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of brick exterior construction that ranged in size from 1,386 to 1,879 square feet of living area. The dwellings were constructed from 1953 to 1958. Each comparable has a full basement with three having finished area, central air conditioning, one fireplace and an attached or detached garage ranging in size from 350 to 528 square feet of building area. The comparables have sites ranging in size from 12,058 to 17,398 square feet of land area. The appellant indicated the comparables were located from .7 miles to 2.4 miles from the subject property and each had a different neighborhood code than the subject property. The appellant's analysis indicated the comparables had improvement assessments ranging from \$62,040 to \$74,220 or from \$37.07 to \$44.76 per square foot of living area. The comparables had land assessments ranging from \$24,150 to \$30,490 or from \$1.69 to \$2.26 per square foot of land area. Based on this evidence appellant requested the subject's land assessment be reduced to \$27,000, the improvement assessment be reduced to \$73,000 for a total revised assessment of \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,210. The subject property has an improvement assessment of \$78,570 or \$44.82 per square foot of living area and a land assessment of \$29,640 or \$1.84 per square foot of land area.

In rebuttal the board of review submitted copies of the property record cards of the appellant's comparables and submitted a grid analysis of the appellant's comparables. The board of review evidence indicated that appellant's comparable #3 had an improvement assessment of \$50,580 or \$28.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the township assessor. The comparables were improved with one-story dwellings of brick exterior construction that ranged in size from 1,777 to 2,076 square feet of living area. Each comparable has a basement, central air conditioning, one fireplace and an attached garage ranging in size from 483 to 588 square feet of building area. The comparables have sites ranging in size from 11,262 to 17,217 square feet of land area. Each comparable has the same neighborhood code as the subject property. The comparables have improvement assessments that

range from \$82,270 to \$92,670 or from \$44.21 to \$46.30 per square foot of living area. The comparables have land assessments ranging from \$26,920 to \$32,610 or from \$1.83 to \$2.43 per square foot of land area.

The board of review submission also included a copy of a map denoting the location of the comparables submitted by the parties relative to the subject property. The board of review requested confirmation of the assessment.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these comparables were most similar to the subject property in location. The board of review comparables were also similar to the subject property in style, age, size and features. These comparables had improvement assessments that ranged from \$82,270 to \$92,670 or from \$44.21 to \$46.30 per square foot of living area. The subject's improvement assessment of \$78,570 or \$44.82 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. These same comparables had land assessments ranging from \$26,920 to \$32,610 or from \$1.83 to \$2.43 per square foot of land area. The subject property has a land assessment of \$29,640 or \$1.84 per square foot of land area, which is within the range established by the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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



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: February 19, 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.