



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

APPELLANT: Gilbert & McClelland-David Curtis
DOCKET NO.: 13-03842.001-R-1
PARCEL NO.: 01-10-416-013

The parties of record before the Property Tax Appeal Board are Gilbert & McClelland-David Curtis, the appellants, by attorney George J. Relias of Relias & Tsonis, 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: \$ 35,780
IMPR.: \$ 110,620
TOTAL: \$ 146,400

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 custom built one and one-half story brick and frame dwelling containing 3,761 square feet of living area that was built in 1996. Features include an unfinished walkout basement, central air conditioning, two

fireplaces, and a 783 square foot attached garage. The dwelling is situated on 24,753 square feet of land area. The subject property is located in Wayne Township, DuPage County, Illinois

The appellants appeared before the Property Tax Appeal Board through legal counsel contending overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not contested.

In support of the overvaluation claim, the appellants submitted documentation disclosing the subject property was purchased in June 2011 for \$400,100.

In support of the inequity claim, the appellants submitted three assessment comparables located in same assessment neighborhood code as assigned by the local assessor. The comparables had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$85,560 to \$102,930 or from \$27.71 to \$29.40 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$146,400. The subject's assessment reflects an estimated market value of \$439,376 or \$116.82 per square foot of living area including land when applying DuPage County's 2013 three-year average median level of assessment of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$110,620 or \$29.41 per square foot of living area.

The board of review called Wayne Township Deputy Assessor Bruce Mitchell as a witness to provide testimony in connection with the evidence he prepared. Mitchell was qualified as an expert witness without objection.

With respect to the evidence submitted by the appellants, the board of review argued the subject property sold in 2011, which is dated in relation to the January 1, 2013 assessment date. The board of review also argued the subject sold through foreclosure, which is not reflective of market value. The board of review further argued the assessment comparables utilized by the appellant do not have walkout basements, inferior to the subject.

In support of the subject's assessment, the board of review submitted five comparable sales and four assessment comparables. The comparables had varying degrees of similarity when compared to the subject. The four comparable sales sold from June 2012 to February 2013 for prices ranging from \$405,000 to \$500,000 or from \$135.68 to \$158.84 per square foot of living area including land.

The four assessment equity comparables have improvement assessments ranging from \$92,070 to \$101,910 or from \$30.27 to \$36.33 per square foot of living area. The subject property has an improvement assessment of \$110,620 or \$29.41 per square foot of living area.

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

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof. Therefore, no reduction in the subject's assessment is warranted.

With respect to the overvaluation argument, the Board gave little weight to the subject's June 2011 sale price of \$400,100. The Board finds the subject's sale occurred one and one-half years prior to the January 1, 2013 assessment date, which is not a reliable indicator of market value.

The Board further finds four of the five comparable sales submitted by the board of review supports the subject's estimated market value as reflected by its assessment. The Board gave less weight to comparable #3 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds comparable sales #1, #2, #4 and #5 are more similar to the subject in location, design, size, age and features. These comparables sold from June 2012 to February 2013 for prices ranging from \$425,000 to \$500,000 or from \$129.65 to \$156.84 per square foot of living area including

land. The subject's assessment reflects an estimated market value of \$439,376 or \$116.82 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. In fact the subject has a lower per square foot value than the most similar comparable sales. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported by a preponderance of the evidence. Therefore, no reduction in the subject's assessed valuation is justified.

The appellants also contend assessment inequity as another 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.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject. The Board finds the remaining six assessment comparables are more similar to the subject property in location, design, exterior construction, age, size and most features. They have improvement assessments ranging from \$85,560 to \$102,930 or from \$27.71 to \$31.58 per square foot of living area. The subject property has an improvement assessment of \$110,620 or \$29.41 per square foot of living area, which falls within the range established by the most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is justified.

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 comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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.

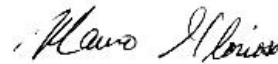
Chairman



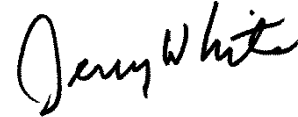
Member



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: August 21, 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.