



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

APPELLANT: George Philip
DOCKET NO.: 14-02817.001-R-1
PARCEL NO.: 01-13-412-002

The parties of record before the Property Tax Appeal Board are George Philip, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$22,350
IMPR.: \$47,970
TOTAL: \$70,320

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 2014 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 single-family dwelling of frame exterior construction with 1,856 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement with finished area, central air conditioning and an attached two-car garage of 400 square feet of building area. The property has a .20-acre site and is located in Hanover Park, Wayne Township, DuPage County.

The appellant in part contends overvaluation as a basis of the appeal. In support of this overvaluation argument, the appellant submitted an appraisal prepared for purposes of a refinance transaction wherein the appraiser estimated the subject property's market value in fee simple at \$210,000 as of March 18, 2013 utilizing both the sales comparison and cost approaches to value. The appellant also contends as a basis of the appeal, a contention of law, in which the appellant through legal counsel submitted a brief outlining the legal issue.

On the legal issue, the appellant contends that the subject's assessment for the 2013 tax year was reduced to \$72,000 by the DuPage County Board of Review (a copy of the 2013 tax year decision of the DuPage County Board of Review was included with the appeal). The appellant further asserted the dwelling is an owner occupied residence and reported that for the 2014 tax year Wayne Township had an equalization factor of 0.9766. Through counsel, the appellant further asserted that tax years 2013 and 2014 are within the same general assessment period. In the brief, the appellant further stated that there had been no substantial changes to the subject property, there has been no subsequent sale of the property and the 2013 tax year decision of the DuPage County Board of Review had not been reversed or modified. As such, counsel argues that neither the county assessor nor other interested party can show substantial cause why the reduced 2013 assessment should not remain in effect, subject to equalization. In summary and pursuant to Section 16-80 of the Property Tax Code (35 ILCS 200/16-80), the appellant argued that the decision of the DuPage County Board of Review for the 2013 tax year should have been carried forward to the 2014 tax year subject to the applicable township equalization factor.

Based upon the foregoing legal argument that the DuPage County Board of Review erred by not applying the 2014 Wayne Township equalization factor to the subject's 2013 tax year decision issued by the DuPage County Board of Review, as part of the brief the appellant requested a reduction in the subject's total assessment to \$70,315. In the alternative and based upon the appraisal of the subject property, the appellant requested a total assessment of \$69,993 reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total 2014 assessment for the subject of \$76,260. The subject's assessment reflects a market value of \$228,803 or \$123.28 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal and in support of its contention of the correct assessment the board of review through the Wayne Township Assessor's Office submitted a memorandum along with a grid analysis of eight comparable sales with supporting documentation. In the memorandum, the assessor acknowledged that the DuPage County Board of Review issued a reduction to the subject's assessment for tax year 2013. For this appeal, the appellant is objecting to the revaluation of the subject property for tax year 2014, but the assessor contends that the subject's neighborhood underwent a reassessment for 2014. As part of that process, "the assessments of other Larkspur models were reduced, and the subject's assessment increased slightly. We believe a neighborhood reassessment is sufficient cause to review a prior year assessment reduction."

In support of its contention of the correct assessment on grounds of market value, the board of review through the township assessor submitted information on eight comparable sales located in the subject's neighborhood and adjoining neighborhoods within .5 of a mile of the subject. The comparables consist of two-story frame dwellings that were built between 1988 and 1990. The homes range in size from 1,337 to 2,256 square feet of living area. Six of the comparables have basements, four of which have finished areas. Five of the comparables include a fireplace. Each home has central air conditioning and a garage of either 400 or 488 square feet of building area. The properties sold between April 2012 and May 2014 for prices ranging from \$205,000 to \$276,000 or from \$109.93 to \$160.81 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant reiterated the contention that the board of review erred by not applying the 2014 equalization factor for Wayne Township to the tax year 2013 decision made by the DuPage County Board of Review for this owner-occupied dwelling. Counsel argued that the board of review has not provided evidence that "substantial cause" exists to alter the valuation of the subject property, the decision of the DuPage County Board of Review was not reversed or modified and there has been no sale of the property. As to the sales data submitted by the board of review, the appellant requested that in light of the appraiser's discussion of the subject property, appropriate adjustments be taken into account if the board of review comparable sales are analyzed. The appellant contends these comparables have been recently rehabbed, updated or remodeled and/or have features and amenities set forth in the applicable Multiple Listing Service data sheets such as finished basements, a walkout basement or a pool that were not reported in the board of review's grid analysis and are not features of the subject property.

Conclusion of Law

The appellant based this appeal in part upon a contention of law that the subject's 2014 assessment should reflect the subject's 2013 assessment, subject to the Wayne Township equalization factor of 0.9766 applied in tax year 2014. The appellant asserted and the board of review did not refute and, in fact, agreed that the subject's assessment was reduced by the DuPage County Board of Review in tax year 2013. In support of the legal argument, the appellant provided a brief and citation to Section 16-80 of the Property Tax Code (35 ILCS 200/16-80). Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) states in relevant part:

Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

For this 2014 assessment appeal before the Property Tax Appeal Board, the appellant included a copy of the final decision issued by the DuPage County Board of Review for tax year 2013 of \$72,000. The appellant also included a copy of the final decision for tax year 2014 affirming the assessor's valuation of the subject property of \$76,260.

As part of the appeal, the appellant asserted that no substantial changes had occurred to the subject property to justify an increase in assessment from 2013 to 2014. The Board finds that the board of review did not refute this factual assertion in any substantive manner and instead asserted that the subject's neighborhood underwent a reassessment for 2014. The appellant also asserted that tax years 2013 and 2014 are in the same general assessment cycle (see 35 ILCS 200/9-215). The board of review also did not refute this assertion about the general assessment cycle.

The documentation filed by the appellant reflects that the subject's 2013 assessment was \$72,000 and increased in 2014 to \$76,260. The Board finds that the board of review also did not refute this factual assertion of the appellant's argument or otherwise show substantial cause why the reduced assessment should not remain in effect, subject to equalization. The record depicts a 0.9766 equalization factor was applied in Wayne Township in 2014 and the board of review did not dispute this factual assertion, but instead reiterated it on the "Board of Review Notes on Appeal."

Based on the above facts and argument, which the board of review did not refute or agreed to, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted to reflect the subject's 2013 assessment of \$72,000 with application of the Wayne Township equalization factor of 0.9766.

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:

August 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.