



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

APPELLANT: David Anderson
DOCKET NO.: 14-03046.001-R-1
PARCEL NO.: 06-08-320-013

The parties of record before the Property Tax Appeal Board are David Anderson, 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 **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: \$20,590
IMPR.: \$30,090
TOTAL: \$50,680

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 dwelling of pine siding exterior construction with 1,408 square feet of living area. The dwelling was constructed in 1948. Features of the home include a full unfinished basement and a one-car garage. The property has a 7,250 square foot site and is located in Lombard, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity of the land and building as the bases of the appeal. In support of these arguments the appellant submitted information on five comparable sales located within 940 feet of the subject property. The appellant reported that the comparables were improved with 1, one-story dwelling, 2, 1.5-story dwellings and 2, two-story dwellings of frame or brick exterior construction. The dwellings were constructed from 1946 to 1953. Each comparable has a basement with one comparable having a finished area, central air conditioning, three comparables have one or two fireplaces, one comparable has a carport and three comparables

have a one-car or two-car garage. The dwellings range in size from 1,065 to 1,927 square feet of living area and have sites ranging in size from 7,250 to 12,606 square feet of land area.¹ The comparables sold from October 2011 to June 2013 for prices ranging from \$140,000 to \$220,000 or from \$73.43 to \$131.46 per square feet of living area, land included. The improvement assessments range from \$20,920 to \$53,550 or from \$10.86 to \$28.04 per square foot of living area. The site assessments range from \$20,590 to \$34,520 or \$2.74 and \$2.84 per square foot of land area.

Under cross-examination, the appellant testified that his comparable #4 is located at 626 Hammerschmidt, not 5 N Glenview Avenue as per the board of review's grid analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,120. The subject's assessment reflects a market value of \$183,378 or \$130.24 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. The subject has an improvement assessment of \$40,430 or \$28.79 per square foot of living area and a site assessment of \$20,590 or \$2.84 per square foot of land area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Lisa Bosma as a witness.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales located in the same neighborhood code assigned by the township assessor as the subject property. One comparable was also utilized by the appellant. Bosma testified that the comparables were improved with two-story dwellings of frame, brick or frame and brick exterior construction and constructed from 1907 to 1954. Each comparable has a basement with three comparables having a finished area, three comparables have central air conditioning, three comparables have one or two fireplaces and each comparable has a one-car or two-car garage. The dwellings range in size from 1,128 to 2,593 square feet of living area and have sites ranging in size from 7,250 to 11,840 square feet of land area. The comparables sold from April 2011 to June 2013 for prices ranging from \$149,000 to \$340,000 or from \$108.11 to \$156.61 per square foot of living area, land included. The improvement assessments range from \$46,040 to \$84,730 or from \$20.74 to \$43.58 per square foot of living area. The site assessments range from \$20,590 to \$32,850 or \$2.77 and \$2.84 per square foot of land area.

Conclusion of Law

The appellant contends 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

¹ The board of review submitted property record cards (PRC) for the appellant's comparables. Based on the information obtained from the PRC the appellant's grid analysis contains some errors. Appellant's comparable #1 does not have central air conditioning, comparable #3 does not have a garage and comparable #5 has a fireplace.

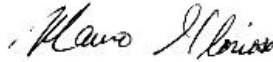
construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #5 along with the board of review's comparables #1, #3 and #4 due to these sales occurring from April 2011 to December 2012, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave also less weight to the board of review's comparables #5 and #6 based on their considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1, #2 and #4 along with the board of review's comparable #2, which is the appellant's comparable #1. These most similar comparables in location, dwelling size, age, design, exterior construction and features when compared to the subject and sold for prices ranging from \$141,499 to \$220,000 or from \$73.43 to \$115.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,378 or \$130.24 per square foot of living area, including land, which is within the range on an overall price basis but above the range on a per square foot basis established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Therefore, a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's assessment is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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