



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

APPELLANT: Robert & Janel Toal
DOCKET NO.: 14-03209.001-R-1
PARCEL NO.: 05-10-315-004

The parties of record before the Property Tax Appeal Board are Robert and Janel Toal, the appellants, 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: \$ 22,450
IMPR.: \$ 74,070
TOTAL: \$ 96,520

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 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 is improved with split-level style single family dwelling of frame construction with 1,697 square feet of living area. The dwelling was constructed in 1958 and is approximately 56 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and an attached two-car garage with 399 square feet of building area. The property has a 10,501 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparables improved with three ranch-style dwellings and two split-level style dwellings of frame,

brick or frame and brick construction that ranged in size from 1,630 to 1,738 square feet of living area. The comparables ranged in age from 45 to 62 years old. The information provided by the appellants included copies of property characteristic printouts from the assessor's website for comparables #1 through #4 disclosing three of the comparables had full or partial basements with one being 50% finished. Each comparable was described as having central air conditioning, one fireplace and a garage ranging in size from 288 to 576 square feet of building area. The comparables had sites ranging in size from 9,813 to 17,536 square feet of land area. Their improvement assessments ranged from \$45,710 to \$77,910 or from \$26.30 to \$47.10 per square foot of living area and the land assessments ranged from \$13,570 to \$31,910 or from \$1.29 to \$2.28 per square foot of land area.

The appellants submitted a narrative comparing the taxes as well as the physical attributes of the comparables with the subject property. The appellants also indicated the subject property was purchased in April 2014 for a price of \$327,500 while the comparables were purchased from November 2012 to June 2014 for prices ranging from \$231,000 to \$368,000.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$18,000 and the improvement assessment be reduced to \$68,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,520. The subject property has an improvement assessment of \$74,070 or \$43.65 per square foot of living area and a land assessment of \$22,450 or \$2.14 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables identified by the township assessor. The comparables were improved with split level single family dwellings that ranged in size from 1,518 to 1,700 square feet of living area. The dwellings were constructed from 1956 to 1977. Each comparable has a basement that is partially finished, four comparables have central air conditioning, each comparable has one fireplace and each comparable has an attached or detached garage ranging in size from 484 to 672 square feet of building area. The comparables have improvement assessments ranging from \$65,220 to \$83,680 or from \$42.94 to \$51.60 per square foot of living area. The comparables have sites ranging in size from 9,777 to 12,183 square feet of land area with assessments ranging from \$21,800 to \$27,070 or from \$1.91 to \$2.23 per square foot of land area.

The assessor noted that three of the appellants' comparables were ranch style dwellings, a different style than the subject dwelling. Additionally, the assessor asserted the subject property was purchased in 2014 for a price of \$327,500 or \$192.99 per square foot while the subject's assessment reflects a market value of \$170.63 per square foot. Finally, the assessor

submitted a printout from the Redfin website describing the subject property as having a finished basement with exterior access.

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

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 Board finds the best evidence of assessment equity with respect to the improvement to be appellants' comparables #1 and #5 and board of review comparables #1 through #3. These comparables were most similar to the subject in style, age and size. These comparables had improvement assessments that ranged from \$65,220 to \$77,910 or from \$42.94 to \$47.10 per square foot of living area. The subject's improvement assessment of \$74,070 or \$43.65 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellants' comparables #2 through #4 as they differed from the subject in style. Less weight was given board of review comparables #4 and #5 due to differences from the subject dwelling in age. 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 improvement assessment is not justified.

With respect to the land assessment the Board finds the best comparables to be appellants' comparables #1, #2, #3 and #5 and the comparables submitted by the board of review. These comparables were most similar to the subject in size with land assessments ranging from \$1.29 to \$2.28 per square foot of land area. Eight of these comparables had land assessments ranging from \$1.91 to \$2.28 per square foot of land area. The subject has a land assessment of \$2.14 per square foot of land area, which is well within the range established by the best land comparables in the record. The Board finds appellants' comparable #1 had a land assessment of \$1.29 per square foot of land area, which appears to be an outlier. The Board gave less weight to appellants' comparable #4 due to the difference from the subject site in size.

The appellants also compared the taxes of the subject with that of the equity comparables they identified. The Board gives this comparative analysis no weight. First, section 1910.10(f) of the rules of the Property Tax Appeal Board provides:

The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

Second, taxes are a function of the various tax rates established by local taxing districts applied to the assessments and the application of various exemptions to properties, both of which may differ. As a result the Board finds this aspect of the appellants' argument is given no weight.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is in the assessment is not 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Hertel

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.