



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

APPELLANT: Alan Wallenberg  
DOCKET NO.: 14-03210.001-R-1  
PARCEL NO.: 05-26-402-011

The parties of record before the Property Tax Appeal Board are Alan Wallenberg, 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:** \$16,750  
**IMPR.:** \$154,270  
**TOTAL:** \$171,020

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 is improved with a two-story single family dwelling of brick exterior construction with 3,492 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 755 square feet of building area. The property has a 20,757 square foot site and is located in Glen Ellyn, 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 three equity comparables improved with two-story dwellings of brick or frame construction that ranged in size from

3,132 to 3,633 square feet of living area. The dwellings ranged in age from 9 to 49 years old. Each comparable had a full or partial basement with one being partially finished. Each comparable also had central air conditioning, one or two fireplaces and a garage ranging in size from 575 to 713 square feet of building area. These properties had sites ranging in size from 25,119 to 48,390 square feet of land area. Their improvement assessments ranged from \$114,790 to \$148,580 or from \$32.54 to \$47.44 per square foot of living area and land assessments ranging from \$13,670 to \$38,160 or from \$.37 to \$1.00 per square foot of land area.

The appellant provided a narrative asserting that there seems to be a uniformity discrepancy in the land assessment especially with reference to his comparable #2 which has nearly double the land area but a lower land assessment. He also contends the subject property and driveway are located on Butterfield Road with telephone and electric poles in front and on the west side of the property dissimilar to his comparable #2. The appellant also explained that two local realtors told him that being located on Butterfield Road has a negative impact on value estimated to be between \$70,000 and \$80,000.

The appellant also stated that from 2008 to 2014 his property taxes have increased every year from \$8,196 to \$12,524 despite the fact the assessed value of the property has decreased.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$7,760 and the improvement assessment be reduced to \$131,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,020. The subject property has an improvement assessment of \$154,270 or \$44.18 per square foot of living area and a land assessment of \$16,750 or \$.81 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of frame or brick construction that ranged in size from 3,752 to 4,648 square feet of living area. The dwellings were constructed in 2008 and 2009. Each comparable had a basement with one being partially finished, central air conditioning, one fireplace and a garage ranging in size from 713 to 941 square feet of building area. The comparables had sites ranging in size from 23,782 to 62,007 square feet of land area. The comparables had improvement assessments ranging from \$259,280 to \$270,320 or from \$57.34 to \$69.10 per square foot of living area. The comparables had land assessments ranging from \$23,710 to \$65,030 or from \$.88 to \$1.05 per square foot of land area.

In rebuttal the board of review submitted a statement from the township assessor explaining that appellant's comparable #2 had a low land assessment due to it being designated Wetlands.

In rebuttal the appellant stipulated that the evidence provided by the board of review supports the subject's building assessment but disagreed with the land assessment. He contends the subject property is the smallest lot in the neighborhood and is directly on Butterfield Road. He also asserted that every property on the north side of Butterfield Road has a drainage easement in front of them where all the road and rain water drains.

#### 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.

With respect to the building assessment the Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables, which were most similar to the subject in age. These comparables had improvement assessments that ranged from \$47.44 to \$69.10 per square foot of living area. The subject's improvement assessment of \$44.18 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant 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 evidence of assessment equity to be appellant's comparables #1 and #3 and the board of review comparables. These comparables had land assessments that ranged from \$.79 to \$1.05 per square foot of land area. The subject's land assessment of \$.81 per square foot of land area falls within the range established by the best comparables in this record. Less weight was given appellant's comparable #2 as this property was designated as wetlands and given a reduced assessment. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The appellant argued the subject's location along Butterfield Road had a negative impact on the subject's market value that ranged from \$70,000 to \$80,000. The Board finds, however, the appellant provided no objective evidence of market value to

demonstrate the subject's total assessment was not reflective of the property's market value considering its location along Butterfield Road.

In conclusion the Board finds a reduction in the subject's 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.