



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

APPELLANT: Ann Pancotto
DOCKET NO.: 14-03628.001-R-1
PARCEL NO.: 09-09-106-025

The parties of record before the Property Tax Appeal Board are Ann Pancotto, the appellant, by attorneys David C. Dunkin and Erik J. VanderWeyden, of Arnstein & Lehr, LLP in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$117,230
IMPR.: \$195,550
TOTAL: \$312,780

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 part two-story and part one-story dwelling of brick construction with 4,335 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, four fireplaces and a 1,099 square foot garage. The property has a 40,922 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on seven comparables, six of which are located in the same neighborhood code assigned by the assessor as the subject. At the hearing, counsel for the appellant submitted Exhibit #1, a color copy of an aerial photograph of the subject dwelling as depicted on Google Maps. Counsel VanderWeyden noted the photograph

depicts the subject as a "flagpole" lot with a very long driveway and the home having no direct street frontage other than the driveway entrance; "for street marking, the subject has none since it is behind all the other properties."

The appellant's comparables consist of one, part two-story, part three-story and part one-story dwelling and six, part two-story and part one-story dwellings. All of the homes were built between 1996 and 2008 with frame, brick or brick and frame exterior construction. The dwellings range in size from 3,511 to 4,426 square feet of living area. Each home has a basement and a garage ranging in size from 693 to 1,779 square feet of building area. The appellant's grid analysis provided no data on air conditioning, fireplaces and/or other amenities. The comparables have improvement assessments ranging from \$123,780 to \$185,450 or from \$35.25 to \$42.69 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$152,808 or \$35.25 per square foot of living area.

Upon inquiry by the board of review, Attorney VanderWeyden indicated that the comparable properties were chosen by Attorney David Dunkin based upon the similarities in size, neighborhood, age and construction. Counsel also theorized that the subject's location on a flagpole lot negatively impacts its value. When asked if counsel had any paired sales analyses to support the opinion, counsel responded that appellant's comparable #3 has a somewhat similar lot that lacks much street frontage and the dwelling has a lower per-square-foot assessment than the subject; as part of the response to the inquiry, counsel provided Exhibit #2 at hearing, an aerial photograph of appellant's comparable #3. Counsel did not know the proximity of appellant's comparable #7 to the subject, but did not dispute that it may be 2-miles from the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,780. The subject property has an improvement assessment of \$195,550 or \$45.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted documentation prepared by the Downers Grove Township Assessor's Office, which included a narrative analysis discussing adjustments to the appellant's comparables for differences in amenities, quality of construction and other differences. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township. The narrative also noted that appellant's comparable #7 differed in both design and size when compared to the subject along with this comparable being located 2 miles from the subject in a different neighborhood. Besides comparable #7, the appellant's remaining comparables are similar to the subject in location, quality construction and age with the main differences according to Gaddis being exterior construction, bathroom counts, number of fireplaces, basement size and garage size.

The assessor's office also provided three equity comparables located in the same neighborhood code as the subject property to support the subject's assessment. These three comparables consist of part two-story and part one-story dwellings of frame or masonry construction that were built between 1996 and 2010 with the oldest dwelling having been remodeled in 2002 with an

effective age of 2002. The homes range in size from 3,990 to 4,574 square feet of living area with full unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 822 to 1,365 square feet of building area. The comparables have improvement assessments ranging from \$176,670 to \$202,160 or from \$42.66 to \$46.00 per square foot of living area.

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

On cross-examination, Gaddis testified that the adjustments to the comparables set forth in the narrative were made to differences in plumbing fixtures, full bath, half bath, fireplaces and/or garage sizes.

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.

The parties submitted a total of ten comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #7 due to its differing design and location when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #6 along with the board of review comparables. These nine comparables had varying degrees of similarity to the subject dwelling in exterior construction, age, size and/or features. These comparables have improvement assessments that ranged from \$38.87 to \$46.00 per square foot of living area. The subject's improvement assessment of \$45.11 per square foot of living area falls within the range established by the best comparables in this record and appears justified when considering adjustments for differences between the subject and these comparables. 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 assessment is not justified.

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: December 23, 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.