



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

APPELLANT: Jacob Hill
DOCKET NO.: 15-04737.001-R-1
PARCEL NO.: 06-11-116-005

The parties of record before the Property Tax Appeal Board are Jacob Hill, 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: \$56,210
IMPR.: \$38,790
TOTAL: \$95,000

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 2015 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 1.5-story dwelling of brick exterior construction with 1,248 square feet of living area. The dwelling was constructed in 1950. Features of the home include a basement with 600 square feet of finished area, central air conditioning and a one-car garage. The property has a 7,500-square foot site and is located in Elmhurst, York Township, DuPage County.

Jacob Hill 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 four comparables located in the same neighborhood code as the subject property. Hill included the land and building assessments along with their current sales information. Hill testified that the comparables are improved with 1.5-story dwellings of brick or frame exterior construction. The dwellings range in age from 64 to 67 years old. Hill testified that three comparables had a basement, each comparable has

central air conditioning one comparable has a fireplace and one comparable has a garage. The dwellings range in size from 1,142 to 1,348 square feet of living area and have sites ranging in size from 7,000 to 8,447 square feet of land area. The comparables sold from April 2014 to March 2016 for prices ranging from \$172,000 to \$251,500 or from \$127.59 to \$220.22 per square foot of living area, land included. The appellant reported that the improvement assessments for comparables #1, #2 and #4 range from \$45,200 to \$50,730 or from \$36.07 to \$39.47 per square foot of living area and the land assessments for comparables #1, #2 and #4 range from \$56,210 to \$69,060 or \$7.49 or \$8.21 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,410. The subject's assessment reflects a market value of \$322,553 or \$258.46 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$51,200 or \$41.03 per square foot of living area and a land assessment of \$56,210 or \$7.49 per square foot of land area.

Representing the board of review at hearing was Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Judy Woldman as a witness.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales along with assessment data. The comparables are located in the same neighborhood code assigned by the township assessor as the subject property. Woldman testified that the comparables were improved with 1.5-story dwellings of brick or frame exterior construction and were constructed from 1915 to 1949. Each comparable has a basement and a two-car garage.¹ The dwellings range in size from 1,458 to 1,734 square feet of living area and have sites ranging in size from 7,000 to 9,100 square feet of land area. The comparables sold from May 2013 to May 2015 for prices ranging from \$375,000 to \$505,000 or from \$240.65 to \$331.36 per square foot of living area, land included. The improvement assessments range from \$60,820 to \$72,590 or from \$39.91 to \$46.52 per square foot of living area and the land assessments range from \$52,460 to \$68,200 or \$7.49 per square foot of land area.

Conclusion of Law

The appellant contends in part that 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 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 on grounds of overvaluation.

¹ The board of review's grid analysis did not disclose finished basements, central air conditioning or fireplaces for the comparables.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 based on its sale occurring in March 2016 which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board also gave less weight to the board of review's comparable #3 due to this sale occurring in May 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the board of review's comparables #1, #2, #4 and #5 based on their considerably older age of 1915 and 1927 when compared to the subject which was built in 1950.

The Board finds the best evidence of market value to be the appellant's comparables #2 through #4. These are the most similar comparables in location, dwelling size, age, design, exterior construction and features when compared to the subject and sold for prices ranging from \$172,000 to \$251,500 or from \$127.59 to \$220.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$322,553 or \$258.46 per square foot of living area, including land, which is above the range 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 commensurate with the appellant's request is justified.

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 land and building assessment is warranted on grounds of lack of assessment uniformity.

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: _____

May 15, 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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