



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

APPELLANT: David Ian & Lisa Ann Speakman  
DOCKET NO.: 15-04926.001-R-1  
PARCEL NO.: 01-15-102-011

The parties of record before the Property Tax Appeal Board are David Ian & Lisa Ann Speakman, the appellants, 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:** \$30,470  
**IMPR.:** \$102,170  
**TOTAL:** \$132,640

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 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 part two-story and part one-story dwelling of frame construction with brick trim. The home contains 2,835 square feet of living area and was built in 1994. Features of the dwelling include a full finished basement, central air conditioning, a fireplace and an attached three-car garage of approximately 780 square feet of building area. The property has a 43,679 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellants contend 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 appellants submitted information on four equity comparables along with a brief and graphs to detail their arguments that the subject property "has had its assessment increased disproportionately from the four comparable properties as well as all those in our street." In a spreadsheet along with graphs, the appellants contended that the assessment

increases for their comparables #1 through #4 from tax year 2014 to tax year 2015 ranged from 1.4% to 2.9% whereas the subject had an assessment increase from 2014 to 2015 of 9.1%.

The appellants also completed the Section V grid analysis of the appeal petition with data on four equity comparables located within .5 of a mile of the subject property and in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings are two-story homes of brick or brick and frame construction that were reported as being from 22 to 40 years old.<sup>1</sup> The homes range in size from 2,513 to 3,240 square feet of living area and feature basements, central air conditioning, a fireplace and 2.5-car garages. The appellants provided no data on the grid concerning basement finish for the subject or the comparables. The appellants' comparables have improvement assessments ranging from \$73,350 to \$94,530 or from \$29.18 to \$30.61 per square foot of living area.

As part of the appeal petition, the appellants also reported that the subject property was purchased on August 28, 2015 for a price of \$410,615. The property had been on the market with a realtor and was advertised through the Multiple Listing Service. The appellants further indicated that no renovations were made before occupying the home on August 18, 2015 (see Section IV – Recent Sale Data of the Residential Appeal petition).

Based on this evidence, the appellants requested an improvement assessment reduction to \$88,526 or \$31.23 per square foot of living area. The appellants' requested total assessment of \$118,996 would reflect a market value of \$357,024 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,640. The subject property has an improvement assessment of \$102,170 or \$36.04 per square foot of living area. The subject's total assessment of \$132,640 reflects a market value of \$397,960 at the statutory level of assessment of 33.33%.

In response to the appeal, the board of review submitted a memorandum and data gathered by the township assessor. The assessor asserted that the 2015 assessment increase of the subject property was due to the inclusion of features that had not previously been assessed, namely, a 90% finished basement and bath. Additionally, the assessor reiterated the appellants' comparables in a grid analysis depicting that the four equity comparables were built between 1977 and 1994. Only appellants' comparable #4 has basement finish of 50% with a walkout-style basement while the appellants' remaining comparables have unfinished basements. The assessor also contended that the subject dwelling is "more elaborately designed" than the comparables with a large basement, vaulted ceilings, a three-car garage and an extra bath as depicted in the schematic drawings submitted. As a final matter, the assessor noted the subject sold in 2015 for a purchase price that was greater than the subject's estimated market value as reflected by its assessment.

In further support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located in the same

---

<sup>1</sup> No specific dates of construction were reported for comparables #2 and #3, but age "ranges" were stated of 26-30 and 31-40 years old, respectively.

neighborhood code assigned by the assessor as the subject property. The comparable dwellings are a 1.5-story and three, two-story homes of brick, frame or frame with brick construction that were built between 1984 and 1987. The homes range in size from 2,242 to 3,501 square feet of living area and feature basements with finished area, central air conditioning, a fireplace and garages ranging in size from 572 to 1,673 square feet of building area. The comparables have improvement assessments ranging from \$81,740 to \$117,310 or from \$32.39 to \$36.50 per square foot of living area.

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

In written rebuttal, the appellants asserted an understanding that property reassessments occur every three years and the subject dwelling was purchased by the previous owners in June 2012 before being purchased by the appellants in August 2015. Based on what the appellants were told, there were no substantive upgrades to the subject dwelling by the previous owners. While the appellants do not dispute the assertion that the subject basement is finished, they question when it was finished, the cost and how much value did it add to the property and why the basement was not on the assessment records previously.

Also there are additional arguments stated by the appellants in rebuttal concerning market value, although market value was not the basis of this appeal made by the appellants before the Property Tax Appeal Board. In closing, the appellants report that the property tax bill on the subject dwelling was more than 15% higher than tax information that was available prior to the purchase which was unexpected.

### **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.

As an initial matter, the Property Tax Appeal Board has given little weight to the appellants' contention concerning the percentage increase in the assessment of the subject property for tax year 2015 as compared to neighboring properties and/or the 2014 assessment of the subject property. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. In this case, it was reported that the "salient characteristics" of the subject property lacked finished basement and an additional bath which were corrected for tax year 2015. Furthermore, the Board finds assessors and boards of review

are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just, which would include properly describing the property in terms of age, design, construction and/or features. Such changes or corrections to the property information may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions, prior year's assessments along with new construction and/or renovations.

In the case of the subject property, possibly due to the Multiple Listing data sheet (copy submitted by the board of review) describing a "+2000 sq ft finished basement," the assessing officials discovered a 90% finished basement with a bath that had not previously been recorded on the assessment records for this parcel. While the Property Tax Appeal Board is cognizant of the argument of the appellants and the ramifications of the unexpected increase in the assessment (and resulting tax bill) due to the updating of the assessment records, there is no basis to adjust the subject's assessment due to inclusion of correct descriptive data by the assessing officials.

As to the lack of assessment uniformity argument, the parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 due to its greater age when compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #2 and #3 due to differences in dwelling size and/or design when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #4 along with board of review comparables #1 and #4. These comparables have varying degrees of similarity to the subject and had improvement assessments that ranged from \$86,760 to \$89,940 or from \$29.18 to \$36.50 per square foot of living area. The subject's improvement assessment of \$102,170 or \$36.04 per square foot of living area falls within the range established by the best comparables in this record on a square-foot basis and appears justified when considering adjustments for differences such as the subject's 90% finished basement and additional bath in comparison to comparables with lesser finished basement areas.

Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value.  
[citation.]

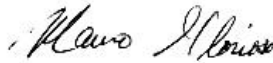
Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for

uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The Board finds both the appellants and the board of review reported that the subject property was purchased in August 2015 for \$410,615 whereas in contrast appellants' comparables #3 and #4 sold in June and March of 2015 for \$350,000 and \$375,000, respectively, and these two comparables have improvement assessments of \$29.19 and \$29.18 per square foot of living area. The subject property was purchased within months of these two comparables for roughly \$35,000 and \$60,000 more, respectively, than these two most recent sale comparables presented by the appellants. The subject property has an improvement assessment \$36.04 per square foot of living area, which is higher than appellants' similar assessment comparables, but would also reflect the subject's higher market value in comparison to the comparables. The Board finds the subject's higher per square foot improvement assessment is well justified giving consideration to the credible market evidence contained in this record.

In conclusion, 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 assessment is not justified 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.



Chairman



Member



Member



Acting 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 21, 2017



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.