



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

APPELLANT: Jeff Atwood
DOCKET NO.: 15-04934.001-R-1
PARCEL NO.: 05-17-215-017

The parties of record before the Property Tax Appeal Board are Jeff Atwood, 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 **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: \$31,240
IMPR.: \$101,020
TOTAL: \$132,260

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 two-story dwelling of frame construction with 2,217 square feet of living area.¹ The dwelling was constructed in 1927. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 12,613 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject's land and improvement assessments. In support of these arguments, the appellant submitted assessment information on three equity comparables. The comparable parcels range in

¹ The appellant reported the subject dwelling contains 1,026 square feet of living area based upon an internet printout from the Milton Township Assessor's Office of the subject. In response to the appeal, the assessing officials provided a detailed schematic drawing of the subject dwelling depicting a dwelling size of 2,217 square feet of living area. The appellant did not file any rebuttal evidence to dispute the data setting forth the larger dwelling size.

size from 7,498 to 11,003 square feet and have land assessments of \$2.52 or \$3.02 per square foot of land area.² The parcels are improved with two-story frame dwellings that were built in 1927 or 1941. The homes range in size from 1,993 to 2,782 square feet of living area with full or partial basements, one of which has finished area. Each comparable also has a garage ranging in size from 396 to 798 square feet of building area. The comparables have improvement assessments ranging from \$96,560 to \$119,170 or from \$42.84 to \$44.41 per square foot of living area.

Based on this evidence, the appellant requested a land assessment of \$21,240 or \$0.68 per square foot of land area and an improvement assessment of \$38,124 or \$17.20 per square foot of living area based upon a dwelling size of 2,217 square feet of living area.³

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,260. The subject property has a land assessment of \$31,240 or \$2.48 per square foot of land area and an improvement assessment of \$101,020 or \$45.57 per square foot of living area.

In response to the appeal, the assessing officials reported that the subject dwelling in 2013 had new construction of a second floor addition; the original dwelling contained 936 square feet of living area and, after the addition, the home contains 2,217 square feet of living area. Moreover, it was reported that the subject dwelling is receiving a "HIE" (home improvement exemption) of \$25,000 for tax years 2013 through 2016.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables where board of review comparable #1 is the same property as appellant's comparable #1. The comparable parcels range in size from 6,573 to 11,003 square feet and have land assessments of \$2.52 per square foot of land area. The parcels are improved with two-story frame dwellings that were built in 1907 or 1927. The homes range in size from 1,812 to 2,034 square feet of living area with full or partial unfinished basements. Each comparable also has a garage ranging in size from 544 to 1,131 square feet of building area. The comparables have improvement assessments ranging from \$84,150 to \$96,560 or from \$45.71 to \$48.23 per square foot of living area.

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

Conclusion of Law

The taxpayer contends assessment inequity as to both the land and improvement assessments as the basis of this 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

² The appellant provided erroneous land sizes for each of the comparables and an erroneous land assessment for comparable #1. The Board for purposes of analysis has utilized the assessor's size and land assessment data.

³ With the appellant's reported dwelling size of 1,026 square feet of living area, the requested improvement assessment would be \$37.16 per square foot of living area.

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.

As to the land inequity argument of the five comparable properties presented by both parties, three of these comparables, have land assessments of \$2.52 per square foot of land area and only appellant's comparables #2 and #3 have higher per-square-foot land assessments of \$3.02. As the subject has a land assessment of \$2.52 per square foot of land area, the Board finds on this record that the appellant failed to establish that the subject's land was inequitably assessed.

As to the improvement inequity argument, the five comparable dwellings had varying degrees of similarity to the subject dwelling in age, size and/or features. The five comparables had improvement assessments that ranged from \$84,150 to \$119,170 or from \$42.84 to \$48.23 per square foot of living area. The subject's improvement assessment of \$101,020 or \$45.57 per square foot of living area falls within 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.

In conclusion, the Board finds that the subject parcel is not entitled to either a land assessment or an improvement assessment reduction based on the evidence presented.

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



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: _____

May 19, 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.