



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

APPELLANTS: Robert & Debra Butler
DOCKET NO.: 15-04949.001-R-1
PARCEL NO.: 06-02-303-008

The parties of record before the Property Tax Appeal Board are Robert & Debra Butler, 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 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: \$56,870
IMPR.: \$36,180
TOTAL: \$93,050

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 one and one-half story dwelling of brick and frame exterior construction with 1,551 square feet of living area. The dwelling was constructed in 1928. Features of the home include an unfinished basement, central air conditioning, one bathroom, a fireplace and a one-car garage. The property has a 7,589 square foot site and is located in Elmhurst, York Township, DuPage County.

Debra Butler appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity of land and improvements as the bases of the appeal. In support of the overvaluation claim, the appellants submitted information on six comparable sales located from ½ of a block to .8-of a mile from the subject property. The comparables are improved with one and one-half story dwellings of brick, frame, brick and stucco, or stone and stucco exterior construction that were built from 1924 to 1948. Each comparable has central air conditioning

and a one or two-car garage. Five comparables have a basement with three having finished area and five comparables have a fireplace. The dwellings range in size from 1,428 to 2,392 square feet of living area and have sites ranging in size from 7,074 to 9,100 square feet of land area. The appellants reported that the comparables sold from January 2014 to November 2015 for prices ranging from \$215,000 to \$432,000 or from \$145.50 to \$182.00 per square foot of living area, land included.

The appellant testified that the reason the comparables for sales were chosen was based on the close location to her home. The appellant stated that her home has not been updated and she also chose the comparables because they were similar to her home.

In support of the inequity claim, the appellants submitted information on five comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with 1, one and one-half story dwelling; 1, two-story dwelling and 3, split-level dwellings of brick, stone and frame or brick and frame exterior construction that were built from 1925 to 1955. Each comparable has a basement, with two comparables having a finished area, central air conditioning and a 1-car, 1.5-car or 2-car garage. Four comparables have a fireplace. The dwellings range in size from 1,620 to 2,426 square feet of living area and are situated on sites that contain from 7,074 to 9,000 square feet of land area. The comparables had improvement assessments ranging from \$47,360 to \$77,140 or from \$27.56 to \$31.84 per square foot of living area. The comparables have land assessments ranging from \$53,010 to \$67,450 or \$7.49 or \$7.50 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,760. The subject's assessment reflects a market value of \$371,652 or \$239.62 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 property has an improvement assessment of \$66,890 or \$43.13 per square foot of living area and a land assessment of \$56,870 or \$7.49 per square foot of land area.

Representing the board of review was Chairman Anthony Bonavolonta and alternate member Matthew Rasche. Bonavolonta called York Township Deputy Assessor Judy Woldman as a witness.

In support of its contention of the correct assessment the board of review submitted information on eight suggested comparable sales and four assessment comparables prepared by Woldman. Woldman testified that the comparable sales are improved with one and one-half story dwellings of frame, brick or frame and brick exterior construction and were constructed from 1915 to 1952. Features include a basement, one full to three full bathrooms, and a garage ranging from one-car to three-car. The grid analysis did not disclose features such as central air conditioning, fireplaces, or finished basements. The dwellings range in size from 1,212 to 1,734 square feet of living area and have sites that range in size from 7,000 to 9,100 square feet of land area. The comparables sold from May 2014 to May 2015 for prices ranging from \$386,000 to \$505,000 or from \$240.65 to \$331.36 per square foot of living area, land included.

Next, Woldman testified about the four assessment comparables that she provided on behalf of the board of review. These four comparables are located in the same neighborhood code assigned by the township assessor as the subject property. Woldman testified that the equity comparables are improved with one and one-half story dwellings of brick, masonry or stone exterior construction and were built from 1928 to 1947. Features include a basement, one and one-half to two and one-half bathrooms, and a one-car or two-car garage. The grid analysis did not disclose features like central air conditioning, fireplaces, or finished basements. The dwellings range in size from 1,520 to 1,836 square feet of living area and have improvement assessments ranging from \$72,160 to \$80,530 or from \$43.86 to \$48.37 per square foot of living area. The comparables had sites ranging in size from 6,700 to 7,856 square feet of land area and have land assessments ranging from \$50,210 to \$58,880 or \$7.49 per square foot of land area.

In written rebuttal, the appellants argued that the board of review's evidence regarding their comparables was incorrect. The board of review's grid analysis of the appellants' comparables shows that comparables #1, #2 and #4 are not the original house as submitted by the appellants. The appellants also argued that their comparables #1 through #6 are overvalued based on their sale price.

Conclusion of Law

The appellants argued in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the record contains 14 comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellants' comparable #3. This sale occurred in December 2013, which is dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the appellants' comparable #4 along with board of review comparables #6, #7, #8 and #12 due to their newer or older age when compared to the subject. The Board gave less weight to the board of review comparables #9, #10 and #11 due to their superior amenities such as larger basement size and larger garage size. The Board gave less weight to the appellants' comparables #2 and #6 due to their larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #1 and #5. These most similar comparables sold for prices of \$236,900 and \$325,000 or \$145.50 and \$182.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$371,652 or \$239.62 per square foot of living area, including land, which is above the best comparable sales in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is overvalued and a reduction is warranted. Based on this record the Board finds the appellants did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

The appellants also contended unequal treatment in the subject's land and building 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 assessment is 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. 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

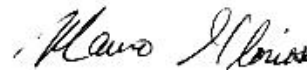
Member

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: June 18, 2019



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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