FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Harold Stembridge (member)
DOCKET NO.: 15-04981.001-R-1
PARCEL NO.: 08-19-115-037

The parties of record before the Property Tax Appeal Board are Harold Stembridge (member), the appellant, by attorney John P. Cooney, of Cooney Corso & Moynihan, LLC in Downers Grove; 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:	$92,460
IMPR.:	$13,780
TOTAL:	$106,240

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 one-story dwelling of frame exterior construction with 1,310 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement, central air conditioning, a fireplace and a 252 square foot attached garage. The property has an 8,823 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation and assessment equity as the bases of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on March 23, 2015 for a price of $332,000 or $253.44 per square foot of living area, land included. This property was purchased from the DuPage Sheriff as a foreclosure. The appellant indicated that the property was not a transfer between family or related corporations and was not advertised for

sale. The appellant submitted photographs to disclose the condition of the property. The appellant's attorney called as his witness, Harold Stembridge, member, Mandeville Development LLC.

Stembridge testified that when purchasing the property, the intent was to use the property as a rental and eventually tear down the improvement. The site improvements have not been upgraded. Stembridge testified that in support of both overvaluation and assessment inequity, the he submitted 22 comparables. These comparables are located in "Moser High" within four blocks of the subject property. The appellant reported that comparables #1 through #4 were tear down sales. Comparables #5 through #22 are improved with 13, one-story dwellings and 5, two-story dwellings that ranged in size from 1,056 to 3,731 square feet of living area. The dwellings were frame or brick exterior construction and ranged in age from new to 61 years old. Features include 17 comparables having a basement with 16 comparables having a finished area. Each comparable has central air conditioning, a fireplace and a garage ranging from one-car to three-car. The improved comparables had sites ranging in size from 8,568 to 21,937 square feet of land area. The comparables sold from June 2013 to July 2015 for prices ranging from $235,000 to $720,000 or from $133.81 to $355.11 per square foot of living area, land included. The comparables have improvement assessments ranging from $31,420 to $85,830 or from $22.99 to $44.98 per square foot of living area. The 22 comparables have land assessments of $61,700 or $92,460. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $106,240. The subject's assessment reflects a market value of $319,039 or $243.54 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 $13,780 or $10.52 per square foot of living area and a land assessment of $92,460.

Representing the board of review was member Matthew Rasche. Rasche called Lisle Township Deputy Assessor Jim Berg as a witness to testify regarding the evidence he prepared on behalf of the board of review.

The board of review submitted a copy of the Sheriff's deed and PTAX-203 Illinois Real Estate Transfer Declaration, which disclosed that the subject property had not been advertised for sale. The board of review also submitted the subject's property record card, photographs and a grid analysis of the appellants' comparables. The grid analysis indicates the subject property is in neighborhood 190 and the appellant's comparables are in neighborhoods 190 and 191. The board of review disclosed that the appellant's comparables #1 through #4 are in neighborhood 190. The board of review reports that 14 of the appellant's comparables have a finished basement, 10 comparables have central air conditioning and 7 comparables have one or two fireplaces.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales which are located in the same neighborhood code as assigned by the township assessor as the subject property. These sales are tear down sales and have land assessments ranging from $92,460 to $107,900. Based on the evidence, the board of review requested that the assessment be confirmed.

Berg testified that the owner of the property requested that the assessor's office make an inspection of the property and at that time by the condition of the property the assessor's office determined that the property was a tear down.

Under cross-examination, Berg testified that the older homes that sell and are habitable, stay in neighborhood 191 as long as they are not tear downs. Tear down sales or uninhabitable homes are moved to neighborhood 190, an economic neighborhood.

In written rebuttal, the appellant's attorney restated that the subject property was purchased at a sheriff's sale and was not subject to an inspection prior to the purchase. Also, the property was not habitable and was not approved for occupancy. The sole option with this property is a complete tear down and the building should have a zero value.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on a market value basis.

The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was a court-order auction in which the seller was a bank and the property was sold by the Sheriff where the purchaser was given a Sheriff's deed. These facts indicate there was an element of duress in the transaction. Furthermore, according to the PTAX 203-Real Estate Transfer Declaration, this property was not advertised for sale.

The parties submitted 31 comparables for the Board's consideration. The Board gave little weight to the appellant's comparables #1 through #4 along with the board of review's comparables #1 through #9. These were tear-down sales that represent vacant land value. The Board gave little weight to the appellant's comparables #11, #13, and #15. These properties sold from June 2013 to November 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave little weight to the appellant's comparables #5 and #22 based on their considerable larger dwelling size when compared to the subject. The Board gave little weight to the appellant's comparables #12, #17, #18, #19 and #21. These comparables are a two-story design when compared to the subject's one-story design.

The Board finds the best evidence of market value in the record to be the appellant's comparable sales #6 through #10, #14, #16 and #20. These comparables were similar to the subject in location, style, age, dwelling size and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold from February 2014 to June 2015 for prices ranging from $260,000 to $420,000 or from $179.27 to $355.11 per square foot of living area, including land. The subject's assessment reflects a market value of $319,039 or $243.54 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record. Furthermore, the Board finds that at the time of the sale, this property was improved with a dwelling. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The appellant also contended unequal treatment in the subject's land and improvement assessment as a bases 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.

With respect to the subject's improvement assessment, the record contains 31 suggested assessment comparables for the Board's consideration. The Board gave little weight to the appellant's comparables #1 through #4 along with the board of review's comparables #1 through #9. These were tear-down sales that represent vacant land value. The Board gave little weight to the appellant's comparables #5, #12 and #22 based on their considerable larger dwelling size when compared to the subject. The Board gave little weight to the appellant's comparables #12, #17, #18, #19 and #21. These comparables are a two-story design when compared to the subject's one-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparables #6 through #11, #13 through #16 and #20. These comparables are most similar in location, dwelling size, age, and features. These comparables had improvement assessments that ranged from $31,420 to $52,510 or from $25.76 to $36.95 per square foot of living area. The subject's improvement assessment of $13,780 or $10.52 per square foot of living area falls below the range established by the best comparables in this record. Furthermore, the Board finds that based on the condition of the subject property the current assessment is supported. 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.

The appellant also argued that the subject's land was not uniformly assessed. The record contains 31 suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties are similar to the subject in location. These comparables have land assessments ranging from $61,700 to $107,900. The subject property has a land assessment of $92,460, which falls within the range established by the comparables. The Board finds the subject's land assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require 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 enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20

Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no 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

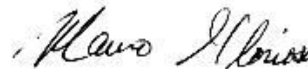
Member

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: May 26, 2020



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

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