



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

APPELLANT: Kenneth & Barbara Wittenberg
DOCKET NO.: 15-05014.001-R-2
PARCEL NO.: 05-26-209-006

The parties of record before the Property Tax Appeal Board are Kenneth & Barbara Wittenberg, 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: \$42,280
IMPR.: \$354,960
TOTAL: \$397,240

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 two-story dwelling of frame and masonry construction with 5,860 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 1,037 square foot garage. The property has a 39,985 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that are located from "across the street" to .3 of a mile from the subject property. The comparables have lots ranging in size from 48,631 to 84,563 square feet of land area. Three of the comparables are two-story dwellings and one is a two and one-half story dwelling. The comparables range in age from 45 to 76 years old and range in size from 4,090 to 5,571 square feet of living area. Three comparables have basements, two of which have finished area and one comparable does not have

a basement. The comparables have central air conditioning, fireplaces, two-car or three-car garages and a swimming pool. The comparables have land assessments ranging from \$39,480 to \$57,870 or from \$.67 to \$.94 per square foot of land area and improvement assessments ranging from \$149,910 to \$204,250 or from \$26.91 to \$49.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$397,240. The subject property has a land assessment of \$42,280 or \$1.06 per square foot of land area and an improvement assessment of \$354,960 or \$60.57 per square foot of living area.

As to the appellants' comparables, the board of review argued that the comparables are smaller and older than the subject. Furthermore, three comparables are located in an older neighborhood that has older homes and the subject is located in a new teardown neighborhood.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The proximate locations of the comparables to that of the subject were not disclosed, however, a map submitted with the board of reviews' evidence reveals that the comparables are not located in close proximity to the subject. The comparables have lots ranging in size from 20,957 to 31,052 square feet of land area. The comparables are two-story dwellings that range in age from 8 to 23 years old and range in size from 5,446 to 6,177 square feet of living area. The comparables have basements, all but one have finished area. The comparables have central air conditioning, from one to seven fireplaces and from a two-car to a four-car garage. The comparables have land assessments ranging from \$34,890 to \$95,310 or from \$1.37 to \$4.55 per square foot of land area and improvement assessments ranging from \$412,940 to \$453,960 or from \$67.55 to \$81.18 per square foot of living area.

In rebuttal, the appellants argued that the board of review's comparables are located miles away from the subject in an incorporated part of Glen Ellyn and the subject is located in an unincorporated part of Glen Ellyn. Furthermore, the appellants argued that the average sale price of similar homes in the incorporated prime locations in the Glen Ellyn area sell at 30% to 40% higher than homes that sell in the subject's unincorporated area. The appellants submitted no evidence to support this contention.

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.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #1, #2 and #4. These comparables were most similar to the subject in location and somewhat similar in size. The comparables have land assessments ranging from \$.67 to \$.94 per square

foot of land area. The subject's land assessment of \$1.06 is above the range of the best land comparables in this record, however, the subject's slightly higher land assessment appears to be justified due to the subject's smaller lot size.

Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot land assessment is well justified given its smaller size. The Board gave less weight to the parties' remaining land comparables due to their significantly larger lot size or more distant location from the subject's neighborhood. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

The parties submitted 10 comparables for the Board's consideration. The appellants' comparables are located in close proximity to the subject, however, they are significantly older than the subject and one lacks a basement, unlike the subject. The board of review's comparables are very similar to the subject, however, they are not located in close proximity to the subject. The appellant's comparables had improvement assessments that ranged from \$149,910 to \$204,250 or from \$26.91 to \$49.94 per square foot of living area. The board of review's comparables had improvement assessments that ranged from \$412,940 to \$453,960 or from \$67.55 to \$81.18 per square foot of living area. The subject's improvement assessment of \$397,240 or \$60.57 per square foot of living area falls above the range established by the appellants' comparables and below the range of the board of review's comparables. The Board further finds that after adjusting the appellants' comparables, which ranged in age from 45 to 76 years old, to that of the 7 year old subject, the subject's improvement assessment is justified and no reduction in the subject's improvement assessment is warranted. 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.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 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 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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