



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

APPELLANT: Betty Palmer
DOCKET NO.: 15-05116.001-R-1
PARCEL NO.: 05-15-416-022

The parties of record before the Property Tax Appeal Board are Betty Palmer, 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 **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: \$24,090
IMPR.: \$59,972
TOTAL: \$84,062

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 is improved with a 1.5 story dwelling of masonry exterior construction with 1,266 square feet of living area. The dwelling was constructed in 1948. Features of the home include an 844 square foot unfinished basement, central air conditioning and a 400 square foot garage. The property has a 9,569 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contend assessment inequity and market value as the bases of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with 1.5 story dwellings of masonry exterior construction that were constructed in 1947 or 1948. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,095 to 1,326 square feet of living area and have improvement assessments ranging from \$48,370 to \$56,510 or from \$40.31 to \$45.17 per square foot of living area. The

appellant's submission disclosed that comparables #1 through #3 sold from May 2013 to May 2015 for prices ranging from \$144,000 to \$210,000 or from \$120.00 to \$159.82 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$76,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,180. The subject's assessment reflects a market value of \$267,808 or \$211.54 per square foot of living area, when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$65,090 or \$51.41 per square foot of living area.

The board of review submitted a grid analysis of the appellant's three comparables disclosing that the appellant's comparable #3 contains 1200 square feet and resold October 2015 for \$241,500 or \$201.25 square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood as the subject property. Comparable #3 sold June 2015 for \$249,900 or \$197.39 per square foot of living area, including land. The comparables are improved with 1.5 story dwellings of masonry or frame and masonry exterior construction that were constructed in 1946 or 1950. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,239 to 1,279 square feet of living area and have improvement assessments ranging from \$63,310 to \$71,150 or from \$51.10 to \$56.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four sales submitted by the parties. The Board gave less weight to the appellant's comparable #1 as this property sold in 2013, not proximate in time for the assessment date of January 1, 2015. The remaining three sales sold for prices ranging from \$210,000 to \$249,900 or from \$158.37 to \$201.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,808 or \$211.54 per square foot of living area, including land. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

The taxpayer also contends 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). Based on the reduction granted to the subject's assessment based on the market value finding herein, the Board finds a further reduction based on assessment inequity 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.



Chairman



Member



Acting Member



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: June 23, 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.