



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

APPELLANT: Kyle Brunell
DOCKET NO.: 15-05226.001-R-1
PARCEL NO.: 09-15-107-048

The parties of record before the Property Tax Appeal Board are Kyle Brunell, the appellant, by attorney Joseph E. Pecko, of the Law Offices of Joseph E. Pecko in Burr Ridge; 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: \$59,750
IMPR.: \$177,754
TOTAL: \$237,504

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 part-two and part-one story dwelling of frame exterior construction with 3,644 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 2,033 square foot finished basement, central air conditioning, a fireplace and a 730 square foot garage. The property has a 17,486 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The appellant disclosed the subject sold May 23, 2012 for a price of \$545,000 and had been advertised for sale as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement. The appellant also submitted information on four comparables located within .04 of a mile from the subject property. The comparables are improved with part-two and part-one story dwellings of frame

exterior construction that were constructed from 1996 to 2006. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,468 to 3,778 square feet of living area and are situated on sites that contain from 8,125 to 11,682 square feet of land area. The comparables have improvement assessments ranging from \$139,370 to \$157,740 or from \$39.08 to \$45.33 per square foot of living area. The appellant's submission disclosed that the comparables sold from June 2012 to February 2015 for prices ranging from \$522,500 to \$594,000 or from \$150.41 to \$160.41 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$181,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,400. The subject's assessment reflects a market value of \$727,928 or \$199.76 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.

In support of its contention of the correct assessment the board of review submitted information on three comparables located in the same neighborhood as the subject property. The comparables are improved with part-two and part-one story dwellings of frame exterior construction that were constructed from 1996 to 2014. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,491 to 3,704 square feet of living area and are situated on sites that contain from 9,071 to 14,062 square feet of land area. The comparables have improvement assessments ranging from \$167,470 to \$182,760 or from \$47.97 to \$49.60 per square foot of living area. The comparables sold from January 2014 to April 2015 for prices ranging from \$645,000 to \$815,000 or from \$184.76 to \$220.03 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation

In rebuttal the appellant's attorney asserted a substantial portion of the appellant's parcel serves as a detention pond that is not usable and adds no value to the property.

Conclusion of Law

The taxpayer 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The Board finds the appellant's and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments that ranged from \$39.08 to \$49.60 per square foot of living area. The subject's improvement assessment of \$50.12

per square foot of living area falls above the range established by the comparables in this record. Based on this record the Board finds the appellant demonstrated by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant also 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board consideration. After considering the subject's assessment reduction granted based on the appellant's inequity claim, the Board finds the subject property's assessment is reflective of market value and no further reduction 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.



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.