



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

APPELLANT: Richard Bullis
DOCKET NO.: 15-05281.001-R-1
PARCEL NO.: 03-09-413-038

The parties of record before the Property Tax Appeal Board are Richard Bullis, 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 **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: \$26,110
IMPR.: \$62,950
TOTAL: \$89,060

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 two-story dwelling of brick and frame construction with 2,645 square feet of living area. The dwelling was constructed in 1980. Features of the property include an unfinished basement, central air conditioning, one fireplace and an attached two-car garage with 471 square feet of building area. The property has a 17,892 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted a comparative market analysis prepared by Debra Anderson, Broker Associate, with Executive Realty Group, LLC, using four comparables. The appellant also completed a residential comparison grid using three of the comparable sales contained in the comparative market analysis. The comparables were improved with two-story dwellings that ranged in size from 2,498 to 2,782 square feet of living area. Each comparable has a basement with three having finished area. The appellant indicated

that at least three comparables have central air conditioning, two comparables have fireplaces and three comparables have garages. These properties sold from January 2014 to September 2015 for prices ranging from \$260,416 to \$290,000 or from \$93.61 to \$116.00 per square foot of living area, including land. The comparative market analysis provided by the appellant did not have an estimate of value articulated by Anderson.

In his written narrative the appellant explained that the Federal Emergency Management Agency (FEMA) redrew the flood map in 2008 causing the subject property to be designated as being in a flood plain requiring flood insurance at a quoted cost of \$360 per month. He contends that a buyer could only qualify for a mortgage which is about \$90,000 less than a house that doesn't require flood insurance. Additionally, in the comparative market analysis Debra Anderson addressed the fact that the subject property's need for flood insurance has an adverse effect on value.

The appellant also argued that the expansion of the O'Hare Airport runways had an additional adverse effect on property values in the subject's area. The appellant contends that with the opening of the new runways the noise and pollution has been exasperated. He stated that there are about 128 additional flights per day and they fly even lower over his house. The appellant further asserted that the pollution from the jet engine exhaust has caused black soot to be deposited on everything and caused plants to begin to die. The appellant provided copies of photographs depicting jet planes flying over his property, soot accumulating on his property and trees being impacted by the soot.

With respect to the uniformity argument the appellant reported that three of the comparables have improvement assessments that ranged from \$64,090 to \$77,970 or from \$23.48 to \$28.34 per square foot of living area. These three comparables had sites ranging in size from 8,624 to 10,500 with land assessments ranging from \$29,640 to \$32,000 or from \$2.82 to \$3.71 per square foot of land area.

The appellant also made an argument with respect to the subject's increased assessment of 16.3% whereas comparable properties had their assessments decreased by 3.5% and .5%. He also indicated the subject's estimate of fair market value increased by 8.3% while the comparables had assessed values decreased by 0%, 0.5% and 1.5%, respectively. He argued these changes in assessment demonstrate a lack of uniformity.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$84,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,060. The subject's assessment reflects a market value of \$267,447 or \$101.11 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 \$62,950 or \$23.80 per square foot of living area. The subject property has a land assessment of \$26,110 or \$1.46 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of frame or brick and frame construction that ranged in size from 1,782 to 2,537 square feet of living area. The dwellings were constructed from 1972 to 2002. Two comparables have basements, each comparable has central air conditioning, each comparable has one fireplace and each comparable has a detached or built-in garage ranging in size from 400 to 609 square feet of building area. The comparables have sites ranging in size from 7,100 to 7,850 square feet of land area. The sales occurred from February 2014 to December 2015 for prices ranging from \$210,000 to \$369,900 or from \$101.44 to \$145.80 per square foot of living area, including land. These properties have improvement assessments ranging from \$42,580 to \$60,960 or from \$20.03 to \$24.03 per square foot of living area. The comparables have land assessments of \$18,600 and \$19,060 or from \$2.43 to \$2.62 per square foot of land area.

The board of review submission also included a copy of a map depicting the location of the comparables used by the appellant and by the board of review in reference to the subject property. The comparables selected by the board of review were located closer to the subject property than were the comparables selected by the appellant.

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 this basis.

The parties submitted information on seven comparable sales to support their respective positions. Due to the fact the appellant's argument focuses primary on the subject property's location in a flood plain and its proximity to O'Hare Airport, the Board gives more weight to the comparables provided by the board of review as these properties were located closer to the subject property than were the comparables sales selected by the appellant and Anderson. The Board finds that board of review comparable sales were more apt to be impacted by the same purported adverse environmental issues than were the appellant's comparables due to similarity in location. The board of review comparables had varying degrees of similarity to the subject property with comparable #2 being least similar to the subject in age. Board of review sale #1 was most similar to the subject in location, having the same assessment neighborhood code as the subject property, but was significantly smaller than the subject dwelling. Board of review comparable #3 was similar to the subject in size and age but had no basement, making it inferior to the subject property that has a basement. Each comparable provided by the board of review had a smaller site than the subject property. These three properties sold for prices ranging from \$210,000 to \$369,900 or from \$101.44 to \$145.80 per square foot of living area, including land. The two comparables most similar to the subject in age sold for prices of \$210,000 and \$246,500 or for \$117.85 and \$101.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$267,447 or \$101.11 per square foot of living area, including land, which is below the range established by the best comparable sales in this

record on a square foot basis. Considering these sales, the Board finds the subject property is not overvalued.

The Board gave less weight to the sales provide by the appellant and those contained in the Comparative Market Analysis due to differences from the subject property in location. Notwithstanding location differences, these comparables sold for prices ranging from \$260,416 to \$290,000 or from \$93.61 to \$116.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,447 or \$101.11 per square foot of living area, including land, which is within the range established these sales.

The Board further finds that Comparative Market Analysis provided by the appellant did not included a value estimate from the broker associate, which detracts from the weight that can be given the report. The Comparative Market Analysis did not include an estimate of value that challenged the correctness of the subject's assessment. Furthermore, the Property Tax Appeal Board finds the broker associate did not mention any adverse market conditions due to the subject property's location near O'Hare Airport, which undermines this aspect of the appellant's argument.

Although the appellant argued that the subject property's value was negatively impacted due to its location in a flood plain and the necessity of flood insurance, the Board finds the appellant did not present any market data to demonstrate the subject's assessment is not reflective of market value given its location in the flood plain.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

Alternatively, the appellant contends unequal treatment in the subject's 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction is not justified on this basis.

The Board finds that six of the comparables submitted by the parties with assessment information had improvement assessments ranging from \$42,580 to \$77,970 or from \$20.03 to \$28.34 per square foot of living area. The subject's improvement assessment of \$62,950 or \$23.80 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's improvement assessment is not justified on this basis.

With respect to the land assessment, the comparables provided by the parties had land assessments ranging from \$2.43 to \$3.71 per square foot of land area. The subject's land assessment of \$1.46 per square foot of land area is below that of each comparable on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and

convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's land assessment is not justified on this basis.

The appellant also argued changes in the subject's assessment at a different percentage than comparable properties demonstrated a lack of uniformity. The Board gives this argument little weight given the fact the subject's assessment is well supported by the comparables in this record.

In conclusion the Board finds a reduction in the subject's assessment is not justified.

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.