



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

APPELLANT: Corinne & Jason Ricke
DOCKET NO.: 15-05282.001-R-1
PARCEL NO.: 06-02-309-018

The parties of record before the Property Tax Appeal Board are Corinne & Jason Ricke 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: \$53,010
IMPR.: \$74,230
TOTAL: \$127,240

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 one and one-half-story dwelling of masonry exterior construction with 1,798 square feet of living area. The dwelling was constructed in 1949. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a one-car garage containing 272 square feet of building area. The property has a 7,074 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal.¹ In support of this argument the appellants submitted a Residential Appraisal Report prepared by Loren F. Schiro, SRA, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was for the client to evaluate the market value as of the effective date of the report and

¹ The Board finds that the appellants' submitted 23 additional property record details which has limited descriptive information but contains the 2015 land, improvement and total assessments. The Board finds that the assessment inequity argument will be addressed.

to use this appraisal to contest property taxes. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser used six comparable sales to arrive at an estimated market value of \$325,000 as of January 1, 2015.

The appellants also argued assessment inequity as the basis of the appeal. In support of this argument the appellants submitted limited information on 23 equity comparables.

Based on this information, the appellants requested the subject's assessment be reduced to \$108,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,240. The subject's assessment reflects a market value of \$382,102 or \$212.52 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.

In support of its contention of the correct assessment the board of review submitted information on six comparables, which included sale and assessment information.

In written rebuttal, the appellants reiterated that the subject property does not have a basement, which affects the market value.

Conclusion of Law

The appellants contend 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 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 market value to be the board of review comparable sales #1, #2, #3 and #5. These comparables sales are of the same 1.5-story design and have various degrees of similarity in location, living area and age as the subject property. These comparables sold for prices ranging from \$275.03 to \$293.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$212.52 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. The Board finds the appellants' appraisal is not credible because other sales within the same date range, same 1.5-story design, similar in amount of living area and located in the subject's neighborhood were not used by the appraiser. The Board gave less weight to the board of review's comparable sales #4 and #6. These sales occurred in August 2012 and November 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. Appraiser's comparables #2, #3 and #4 sold in 2012 and 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date. Furthermore, the appraiser's comparables #1, #3, #4, #5 and #6 are a different design style when compared to the subject's 1.5-story design. After considering adjustments to the comparables for differences when

compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also contend 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989) The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 29 equity comparables for the Board's consideration. The Board gave less weight to the appellants' 23 comparables based on their different design and/or age when compared to the subject. The Board gave less weight to the board of review's comparable #4 based on its older age when compared to the subject. The Board finds the remaining board of review comparables have varying degrees to similarity when compared to the subject in location, design, living area and age. The comparables had improvement assessments that ranged from \$41.74 to \$47.21 per square foot of living area. The subject's improvement assessment of \$41.28 per square foot of living area falls below the range established by the best 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 was inequitably assessed and a reduction in the subject's assessment is not justified.

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 exists on the basis of the evidence.

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



Member



Acting 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: _____

May 19, 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.