



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

APPELLANT: Anna & Dale Crome
DOCKET NO.: 15-05315.001-R-1
PARCEL NO.: 09-13-404-012

The parties of record before the Property Tax Appeal Board are Anna & Dale Crome, 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: \$146,900
IMPR.: \$180,780
TOTAL: \$327,680

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 part 1-story and part 2-story dwelling of frame construction with 3,792 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage containing approximately 600 square feet of building area. The property has a 20,487 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$924,000 as of January 1, 2015. The appraiser analyzed four comparables that sold from April through November 2014 for prices ranging from \$860,000 to \$1,025,000. They are described as 2-story masonry or frame and masonry dwellings that range in size from

¹ The dwelling size used by the appellants in the grid analysis and the board of review is 3,792 square feet of living area. The dwelling size used by the appraiser is 3,957 square feet of living area.

3,123 to 4,463 square feet of living area. They have finished basements, central air conditioning, fireplaces and garages. The site sizes range from 9,583 to 21,978 square feet of land area. They were located from .28 to .77 of a mile from the subject. After making various adjustments for differences with the subject, the comparables adjusted sale prices ranged from \$853,400 to \$927,400 or from \$191.22 to \$296.96 per square foot of living area, including land.

In support of the assessment inequity argument the appellants submitted the same four comparables used in the appraisal. These comparables have improvement assessments ranging from \$144,630 to \$159,820 or from \$32.41 to \$48.36 per square foot of living area.

Based on this evidence, the appellants requested the total assessment be reduced to \$267,313 or a market value of approximately \$802,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$327,680. The subject's assessment reflects a market value of \$984,024 or \$259.50 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 three comparable sales. The comparables had varying degrees of similarity when compared to the subject. They are described as part 1-story and part 2-story dwellings of masonry or frame and masonry construction built in 1993 or 1995. The dwelling sizes range from 4,188 to 4,282 square feet of living area. They feature full, unfinished basements, 2 or 4 fireplaces and garages that range in size from 811 to 844 square feet of building area. Two comparables had central air conditioning. One of the comparables was in the same neighborhood code as the subject. These comparables sold between July 2013 and May 2015 for prices ranging from \$1,250,000 to \$1,302,500 or from \$294.95 to \$304.18 per square foot of living area land included.

The board of review used the same three comparables in the equity argument. The improvement assessments of these comparables range from \$225,620 to \$248,400 or from \$53.87 to \$58.01 per square foot of living area.

With respect to the appellants' evidence, the board of review argued that comparable #1 in the appraisal was not an arm's length sale as claimed by the appraiser. The board of review submitted evidence in the form of a PTAX-203 in which the purchaser stated the property was not advertised for sale. The board of review also takes issue with the land adjustment used by the appraiser for comparables #1 and #3. The appraiser used land values of \$1.91 and \$2.02 per square foot of land area to adjust for differences in site sizes with the subject. The board of review submitted evidence of two vacant land sales in which land in the HS neighborhood within .5 mile of the subject sold for approximately \$16 and \$19 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants cited differences between the board of review's comparables and the subject in design, dwelling size, age, exterior construction and other amenities.

Conclusion of Law

The appellants contend in part that 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 appellants submitted an appraisal estimating the subject property had a market value of \$924,000 or \$243.67 per square foot of living area as of January 1, 2015. The Board gave little weight to the appraisal report. The appraiser adjusted the values of the sites of comparables #1 and #3 for differences with the subject using approximately \$2 per square foot of land area. The Board finds the evidence submitted by the board of review indicates the market value of land in the subject's neighborhood ranges from \$16 to \$19 per square foot of land area. The Board further finds the appraiser claimed comparable #1 was an arms-length transaction but the PTAX-203 for that sale indicates it was not advertised. These issues severely undermine the credibility of the appraisal report. Instead, the Board will analyze the raw sales submitted by both parties.

The Board gave less weight to appellants' comparables #1, #2 and #3 and the board of review's comparables #1 and #2. The dwelling size of appellants' comparables #1 and #2 differed significantly from the subject. The site size of appellants' comparables #1 and #3 and the board of review's comparables #1 and #2 differed from the subject. The Board finds appellants' comparable #4 and the board of review comparable #3 were somewhat similar to the subject in style, site, age and size. The unadjusted sale prices of these two comparables were \$1,025,000 and \$1,250,000 or \$296.50 and \$294.95 per square foot of living area, respectively. The subject's assessment reflects an estimated market value of \$984,024 or \$259.50 per square foot of living area including land, which is below the values of the two most similar comparables in this record. Based on this evidence, the Board finds the subject's assessment is supported by the sales comparables in the record and no reduction in the subject's assessment based on overvaluation is warranted.

The appellants also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

Both parties used their sales comparables to support their respective positions regarding whether the subject improvements were equitably assessed. Their improvement assessments ranged from \$144,630 to \$248,400 or from \$32.41 to \$58.01 per square foot of living area. The subject's improvement assessment of \$180,780 or \$47.67 per square foot of living area falls within the range established by the comparables. The Board finds the subject property is uniformly assessed and no reduction is warranted based on the principals of uniformity.

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.

Mario Alberto

Chairman

K. L. Ferr

Member

JR

Acting Member

Robert J. Steffen

Member

Dane DeKinis

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

A. Portel

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.