



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

APPELLANT: Keith & Carol Urness
DOCKET NO.: 15-05362.001-R-1
PARCEL NO.: 06-01-320-008

The parties of record before the Property Tax Appeal Board are Keith & Carol Urness, 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 **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: \$97,010
IMPR.: \$160,599
TOTAL: \$257,609

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 2-story dwelling of frame and masonry construction with 3,868 square feet of living area¹. The dwelling was constructed in 1952. Features of the home include a partial basement with 45% finished area, central air conditioning, 2 fireplaces and a 480 square foot attached garage. The property has a 14,250 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend assessment inequity and overvaluation and as the bases of the appeal. In support of the overvaluation argument the appellants submitted three different appraisals each estimating the market value of the subject property as of December 31, 2014. Appraisal #1 analyzed four comparables that sold from July through November 2014 for prices ranging from \$560,000 to \$800,000. These comparables were located from .27 to .95 of a mile from the

¹ The best evidence of the subject's dwelling size is the footprint diagram with measurements included in appraisal #1 indicating the subject contains 3,868 square feet of living area.

subject. They ranged in age from 20 to 105 years old and ranged in size from 2,800 to 4,944 square feet of living area. Appraisal #2 analyzed five comparables that sold from June through December 2014 for prices ranging from \$755,000 to \$804,000. These comparables were located from .27 to 1.17 miles from the subject. They ranged in age from 12 to 88 years old and ranged in size from 3,187 to 4,199 square feet of living area. Appraisal #3 analyzed five comparables that sold from March through August 2014 for prices ranging from \$610,000 to \$765,000. These comparables were located from .25 to 1 mile from the subject. They ranged in age from 41 to 63 years old and ranged in size from 2,243 to 4,199 square foot of living area. After adjusting for various differences between the comparables and the subject including age, dwelling size, lot size and features, the three appraisal reports valued the subject at \$750,000, \$760,000, and \$800,000, or \$193.90, \$196.48, and \$206.83 per square foot of living area.

In support of the assessment inequity argument the appellants submitted information on four equity comparables. The comparables had varying degrees of similarity when compared to the subject. All were 2 or 2½ story masonry or frame and masonry dwellings. All of the comparables featured finished basements, fireplaces and garages. Three had central air conditioning. They range in age from 24 to 74 years old and range in size from 3,266 to 4,390 square feet of living area. The comparables have improvement assessments ranging from \$151,300 to \$169,420 or from \$37.19 to \$46.33 per square foot of living area.

Based on this evidence, the appellants requested the total assessment be reduced to \$250,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$315,300. The subject's assessment reflects a market value of \$946,847 or \$244.79 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 limited information on five comparable sales. The comparables had varying degrees of similarity when compared to the subject. They are described as 2-story dwellings of frame and/or masonry construction built between 1927 and 1993. Each features a basement and a garage. No information was provided regarding fireplaces or central air conditioning. One was in the same neighborhood code as the subject. These comparables sold between April 2013 and March 2015 for prices ranging from \$755,000 to \$1,225,000 or from \$231.95 to \$317.44 per square foot of living area land included.

The board of review also submitted information on six equity comparables. The comparables had varying degrees of similarity when compared to the subject. All were two story frame and/or masonry dwellings built between 1923 and 1953. They featured basements, central air conditioning, and fireplaces. Two comparables had finished basements and five had garages. All were in the same neighborhood code as the subject. The dwellings range in size from 4,036 to 4,679 square feet of living area and have improvement assessments ranging from \$220,140 to \$259,240 or from \$53.75 to \$55.61 per square foot of living area.

With respect to the appellants' evidence, the assessor explains how the assessed values are computed using a CAMA system, and explains issues with the appellants' comparables and

appraisals. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants claim the assessed value of the subject has been trending lower over the past five years until 2015, when the assessed value increased from \$222,040 to \$315,300. They argue that size alone should not determine market value.

Conclusion of Law

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 met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

The Board gave less weight to board of review comparables #1, #4 and #5 based on proximity to the subject.² The Board also gave less weight to the three appraisal reports submitted by the appellants. In appraisal #1, comparables #1 and #3 differed in age and dwelling size from the subject. In appraisal #2, comparables #2 and #4 were not in close proximity to the subject and/or had smaller site sizes. In appraisal #3, comparables #1 through #4 were not in close proximity to the subject, smaller in size, and/or dissimilar in style from the subject. The Board will instead analyze the raw sales from both parties.

The Board finds the best evidence of market value in the record to be 329 S. Sturgis Parkway, 274 S. Cottage Hill Avenue, 228 N. Geneva Avenue, and 102 Adelia Street. Three of these properties were used as comparables in more than one market value analysis. These comparables were similar to the subject in location, style,³ size, and age. These comparables were sold from January 2014 through November 2014 for prices ranging from \$755,000 to \$850,000 or from \$182.19 to \$250.66 per square foot of living area including land. The subject's assessment reflects a market value of \$946,847 or \$244.79 per square foot of living area, land included, which is greater on an overall basis and at the upper end of the range established by these comparables on a square foot basis. Three of the four comparables' values per square foot are less than the subject, therefore the Board finds the appellant has proven by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is justified.

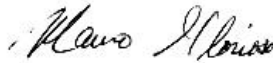
The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County 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.

² Board of review comparable #3 was the only comparable in the same neighborhood as the subject, and the distance from the subject to comparable #2 was disclosed in appraisals #1 and #2 as being .27 miles.

³ The board of review claims 274 S. Cottage Hill is a ranch, but photographic evidence in appraisals #1 and #2 show it is 2-story.

The Board finds the parties submitted ten suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. After considering the subject's assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further 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.



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.