



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

APPELLANT: David Burnier
DOCKET NO.: 15-05363.001-R-1
PARCEL NO.: 06-14-300-007

The parties of record before the Property Tax Appeal Board are David Burnier, 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 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: \$47,620
IMPR.: \$22,200
TOTAL: \$69,820

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 consists of a 1.5-story dwelling of frame exterior construction with 1,080 square feet of living area. The dwelling was constructed in 1939. Features of the home include a partial basement, one bathroom and a one-car garage. The property has a 22,365 square foot site and is located in Elmhurst, York Township, DuPage County.

David Burnier appeared before the Property Tax Appeal Board contending overvaluation and assessment equity on land and building as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within .8-of a mile of the subject property. The comparables are improved with one, one-story dwelling and three, 1.5-story dwellings ranging in size from 704 to 1,319 square feet of living area and built from 1924 to 1954. Each comparable has a basement with one comparable having a finished area, one comparable has central air conditioning and each comparable has a one-car garage. Each comparable has one to two bathrooms. The comparables have sites ranging in size from 7,000 to

7,950 square feet of land area. The comparables sold from November 2014 to September 2015 for prices ranging from \$83,299 to \$135,000 or from \$77.23 to \$121.59 per square foot of living area, including land. These same comparables were also used by the appellant to support the assessment equity argument. The comparables have improvement assessments ranging from \$28,490 to \$49,730 or from \$33.26 to \$40.47 per square foot of living area and land assessments ranging from \$20,530 to \$23,310 or \$2.93 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,800. The subject's assessment reflects a market value of \$248,649 or \$230.23 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 has an improvement assessment of \$35,180 or \$33.15 per square foot of living area and a land assessment of \$47,620 or \$2.13 per square foot of land area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called York Township Julie Patterson as a witness, who prepared the evidence on behalf of the board of review.

The board of review through the township assessor noted that the appellant's comparable #1 was a sale from Wells Fargo Bank and submitted the PTAX-203. The PTAX-203 was marked as an advertised sale. The PTAX-203 was submitted for the appellant's comparable #3 and it was marked as a related party sale that was not advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located in the same neighborhood as the subject property. Patterson testified that her comparables are improved with two, 1.5-story dwellings, two, one-story dwellings and three, split-level dwellings ranging in size from 912 to 1,449 square feet of living area and built from 1907 to 1963. Each comparable has a basement and six comparables have a two-car garage. Each comparable has one to two bathrooms. The comparables have sites ranging in size from 5,450 to 32,387 square feet of land area. The comparables sold from October 2012 to May 2015 for prices ranging from \$215,000 to \$318,000 or from \$186.27 to \$263.16 per square foot of living area, including land. These comparables have improvement assessments ranging from \$31,170 to \$70,320 or from \$21.51 to \$55.33 per square foot of living area and land assessments ranging from \$15,980 to \$58,800 or from \$1.13 or \$2.93 per square foot of land area. Patterson testified that her comparable #2 is closest to the subject property. Based on this evidence, the board of review requests that the assessment be confirmed.

Conclusion of Law

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

The Board finds the record contains 11 comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable #1 due to its smaller dwelling size when compared to the subject. The Board gave less weight to the appellant's comparable #4 along with the board of review's comparables #3 through #7 based on their different design, one-story or split-level, when compared to the subject's 1.5-story design. The Board gave less weight to the appellant's comparable #3 based on the sale of this property being between related parties which is not an arms-length transaction. The Board gave less weight to the board of review's comparable #1. This sale occurred in October 2012, which is dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining two comparables are more similar to the subject in location, size, design, features and sold more proximate to the assessment date. Due to these similarities the Board gave these two comparables the most weight. These similar properties sold in November 2014 and September 2015 for prices of \$135,000 and \$269,900 or \$102.35 and \$186.27 per square foot of living area including land. The subject's assessment reflects a market value of \$248,649 or \$230.23 per square foot of living area including land, which falls between the best comparables on a total market value basis, but above the most similar comparables on a per square foot basis. 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 excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's land and building 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). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further reduction in the subject's assessment is warranted on the basis 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member



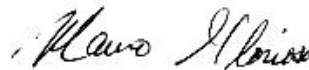
Member

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: January 21, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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