



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

APPELLANT: Lawrence Mertes
DOCKET NO.: 15-05437.001-R-1
PARCEL NO.: 07-27-207-013

The parties of record before the Property Tax Appeal Board are Lawrence Mertes, 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: \$28,590
IMPR.: \$67,280
TOTAL: \$95,870

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 two-story single-family dwelling of frame and brick exterior construction with 2,360 square feet of living area. The dwelling is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 420 square foot attached garage. The property has an 8,583 square foot site and is located in Naperville, Naperville Township, DuPage County.

Lawrence Mertes appeared before the Property Tax Appeal Board contending overvaluation and inequity to both land and improvement assessments as the bases of the appeal. In support of these argument, the appellant submitted descriptions and assessment information on 16 comparable sales located within 4 miles of the subject property; however, 15 comparables are located in a different neighborhood code than the subject property as assigned by the township assessor. Also submitted was a list of 22 home sales in which six of these were included on the grid analysis. Mertes testified that the subject property is a tract home which has not been

updated and still has the original carpet except in the family room. Mertes testified that the school is directly behind his home and the sewer is in the middle of his backyard. The comparables were improved with two-story single-family dwellings that ranged in size from 2,022 to 2,813 square feet of living area. The dwellings were of frame exterior construction and are 16 to 37 years old. Features include basements with five comparables having a finished area, central air conditioning and a two-car garage. Thirteen comparables have one or two fireplaces. These properties had sites ranging in size from 5,500 to 15,935 square feet of land area. The comparables sold from March 2012 to July 2015 for prices ranging from \$225,000 to \$287,900 or from \$89.58 to \$113.84 per square foot of living area, including land.

These comparables had land assessments ranging from \$11,540 to \$33,440 or from \$2.46 to \$4.95 per square foot of land area and improvement assessments ranging from \$56,710 to \$85,930 or from \$21.38 to \$35.24 per square foot of living area.

Under cross-examination, Mertes testified that he chose his comparables based on dwelling size, age and proximity to his area. Mertes testified that he did not have any help in choosing his comparables. Mertes testified that he used the assessor's website to verify his data.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,870. The subject's assessment reflects a market value of \$329,940 or \$139.81 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 \$81,280 or \$34.44 per square foot of living area and a land assessment of \$28,590 or \$3.33 per square foot of land area.

Representing the board of review was Chairman Anthony Bonavolonta and board member Matthew Rasche. Bonavolonta called Naperville Township Chief Deputy Assessor Ken Jackson as a witness to testify regarding the evidence he prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted through the township assessor information on six comparable sales located in the same neighborhood code as the subject property. The comparables were improved with two-story single-family dwellings that ranged in size from 1,822 to 2,385 square feet of living area. The dwellings were of frame or frame and brick exterior construction and were built in 1994 or 1995. Features include basements with five comparables having a finished area, four comparables have a fireplace and each comparable has a two-car garage containing 420 square feet of building area. During the hearing Jackson testified that comparable #1 has a site size of 6,887 square feet, comparable #2 has 6,816 square feet, comparable #3 has 7,821 square feet, comparable #4 has 8,420 square feet, comparable #5 has 6,325 square feet and comparable #6 has a site size of 7,734 square feet of land area. The comparables sold from August 2012 to March 2015 for prices ranging from \$285,000 to \$357,000 or from \$143.64 to \$159.11 per square foot of living area, including land.

In written rebuttal, the appellant submitted photographs and the description of the properties from the Multiple Listing Service (MLS) depicting that the board of review's comparables #1, #2, #3, #5 and #6 have been updated. Also submitted was a list of 39 home sales in Naperville

Township from January 2013 to March 2016 that have an average sale price of \$116.07 per square foot.

Conclusion of Law

The Board finds that pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the 39 home sales submitted by the appellant in conjunction with his rebuttal argument.

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

The parties submitted 22 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1, #2 and #4 through #16. These comparables are located from 2 to 4 miles from the subject property. Furthermore, the appellants comparables #2, #5, #7, #8 and #9 through #15 had sales occurring in 2012 and 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to the board of review's comparables #1, #2, #3, #5 and #6. These properties have been updated when compared to the subject which has not been updated. Furthermore, the board of reviews comparables #2, #3 and #5 had sales occurring in 2012 and 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. The Board gave little weight to the additional 16 sales that were submitted with the appellant's evidence that were not included in the assessment grid due to their dates of sale and/or lack of descriptive data.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with the board of review comparable sale #4. These two sales are similar in location, site size, dwelling size, age and features. These most similar comparables sold for prices of \$225,000 and \$290,000 or \$111.28 and \$143.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,940 or \$139.81 per square foot of living area, including land, which is above the best comparable sales in this record on a total market value basis and on the high end of the per square foot of living area, including land, basis. Based on this evidence, the Board finds a reduction in the subject's assessment is justified commensurate with the appellant's request.

The appellant also contends 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 the assessment based on overvaluation, the Board finds no further reduction in the subject's assessment is warranted.

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

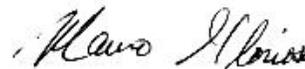
Member

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: September 17, 2019



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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