



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

APPELLANT: Robert & Meredith Burke
DOCKET NO.: 15-05443.001-R-1
PARCEL NO.: 08-10-202-030

The parties of record before the Property Tax Appeal Board are Robert and Meredith Burke, 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: \$4,850
IMPR.: \$0
TOTAL: \$4,850

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 vacant parcel with 9,906 square feet of land area that is located in Lisle, Lisle Township, DuPage County.

The appellants marked assessment equity as the basis of the appeal.¹ In support of this argument the appellants submitted information on eight equity comparables with sites that range in size from 3,737 to 14,810 square feet of land area. The appellants indicated the subject property was located approximately one block from a river and the comparables were located from on the river to two blocks from the river. The appellants indicated on the assessment grid analysis the comparables had land assessments ranging from \$0 to \$21,150 or from \$0 to \$2.18 per square foot of land area. With respect to the market value issue, the appellants indicated that

¹ Although the appellants marked assessment equity as the basis of the appeal, they reference the written statement they filed addressing the subject's propensity to flood and the resulting impact on market value of the site. The Board will consider the appellants' market value argument.

comparables #1 through #3 sold from April 2013 to October 2013 for prices ranging from \$8,000 to \$18,500.

The appellants also submitted a copy of a letter dated December 28, 2015, that was provided to the DuPage County Assessor, asserting that subject property is without value as the area was subject to a major flooding event in 2013, as well as lesser events over the past 15 years. The appellants contend that due to its location, the subject lot cannot be used as a home site. They stated in the letter the subject property is in a low point in the neighborhood and was submerged under 5 feet of water at the peak of the flood. The appellants further contend a recent notification from the Village of Lisle indicated the village will invoke eminent domain and condemn the neighborhood. The appellants submitted copies of newspaper articles discussing DuPage County's application for federal grants intended to be used to cover unmet flood needs.

Based on this evidence the appellants estimated the current value of the subject site was \$3,000 and requested the subject's land assessment be reduced to \$1,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,600 or \$1.78 per square foot of land area. The subject's assessment reflects a market value of \$52,853 or \$5.34 per square foot of land area when applying the 2015 three-year average median level of assessments 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 equity comparables identified by the township assessor, two of which were improved with single family dwellings. The comparables were described as having sites ranging in size from 8,341 to 14,683 square feet of land area. These properties had the same assessment neighborhood code as the subject property and were located from .01 to .15 of a mile from the subject property. The comparables have land assessments ranging from \$17,520 to \$24,020 or from \$1.19 to \$2.79 per square foot of land area. Board of review comparable #5 was the same property as appellant's comparable #2. The board of review indicated this property sold in September 2013 for a price of \$9,900 or \$.77 per square foot of land area.

The board of review also provided a grid analysis of the appellant's comparables. The analysis disclosed appellant's sale #2 sold for a price of \$9,900 and not \$10,000 as reported by the appellants. It also indicated that appellants' comparable #3 was improved with a single family dwelling built in 1990 and sold in September 2013 for a price of \$195,000, whereas the appellants indicated this property was vacant and sold in October 2013 for a price of \$17,520. The board of review also indicated that appellants' comparable #4 was also improved with a dwelling and sold in February 2013 for a price of \$200,000. The board of review further indicated that appellants' comparables #5, #6, #7 and #8 had land assessments of \$400, \$880, \$1,870 and \$400, respectively, less than reported by the appellants. It further noted that appellants' comparable #6 sold in May 2016 for a price of \$10,000. The board of review submission also had notations that appellants' comparable #4 was now exempt, comparable #5 is unbuildable with more than half of the lot in the DuPage River, and appellants' comparables #6, #7 and #8 are unbuildable lots that are only 25 to 30 feet in width.

The board of review requested the assessment be confirmed.

Conclusion

The appellants' primary argument focused on the flooding issue associated with the subject property and the impact of the flooding on the subject's market value. 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 sales in the record support a reduction in the subject's assessment.

The Board finds the appellants raised an issue with respect to the subject property's propensity to flood and the impact on market the caused by the flooding. The Board finds the board of review did not respond or address this aspect of the appellants' argument. The record does contain information on three sales of vacant lots in the subject's area. Appellants' comparable #1 sold in April 2013 for a price of \$8,000 or \$.80 per square foot of land area; appellants' comparable #2 sold in September 2013 for a price of \$9,900 or \$.77 per square foot of land area; and appellants' comparable #6 sold in May 2016 for a price of \$10,000 of \$1.47 per square foot of land area. These sales demonstrate the subject's assessment, reflecting a market value of \$52,853 or \$5.34 per square foot of land area, is excessive. Based on this record the Board finds the subject's assessment should be reduced based on overvaluation.

The appellants also marked assessment equity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds, after considering the reduction to the subject's assessment based on overvaluation using the comparable sales, a further reduction to the subject's assessment based on assessment inequity is not justified.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: December 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 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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