



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

APPELLANT: Christine May
DOCKET NO.: 15-05447.001-R-1
PARCEL NO.: 09-22-200-040

The parties of record before the Property Tax Appeal Board are Christine May, 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: \$58,110
IMPR.: \$24,757
TOTAL: \$82,867

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-story dwelling of masonry construction with 1,185 square feet of living area. The dwelling was constructed in 1971. Features of the home include a partial unfinished basement, central air conditioning¹ and a 769 square foot garage. The property has a 26,718 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted limited information on four comparables. The parcel number of appellant's comparable #4 appears to be in error based on the evidence submitted by the board of review. The comparables had varying degrees of similarity when compared to the subject. Two were 1-story and two were part 1-story and part 2-story dwellings of frame or masonry exterior construction. Three featured basements, none with finished area,

¹ The appellant claims the dwelling has central air conditioning; the board of review refutes this claim.

and three had garages. One had central air conditioning. They were built between 1961 and 1981 and range in size from 1,119 to 2,707 square feet of living area. They have improvement assessments ranging from \$24,480 to \$58,140 or from \$21.15 to \$22.40 per square foot of living area. These comparables also sold between June 2013 and March 2015 for prices ranging from \$174,000 to \$412,000 or from \$138.45 to \$192.70 per square foot of living area land included. The appellant requested the total assessment be reduced to \$83,173 which reflects a fair market value of \$249,769 or \$210.78 per square foot of living area including land, 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,180. The subject's assessment reflects a market value of \$273,814 or \$231.07 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 property has an improvement assessment of \$33,070 or \$27.91 per square foot of living area. In support of the subject's assessment the board of review submitted information on six comparables, four of which also sold. The comparables had varying degrees of similarity when compared to the subject. All were 1-story frame or masonry dwellings built between 1956 and 1975. The comparables had full or partial basements, four with finished area, and garages. Five comparables feature fireplaces and one has central air conditioning. The dwellings range in size from 942 to 1,242 square feet of living area. They have improvement assessments ranging from \$21,710 to \$49,720 or from \$23.05 to \$41.64 per square foot of living area. Four of the comparables sold from April 2014 through September 2015 for prices ranging from \$276,000 to \$370,000 or from \$231.16 to \$392.78, per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity and overvaluation as the bases of the appeal.

The parties submitted eight comparable sales for the Board's consideration. Although the parcel number of appellant's comparable #4 does not correspond with the address given for that parcel, the Board will include appellant's comparable #4 in its analysis. The Board gave less weight to the appellant's comparables #1 and #3 based on their dissimilar styles and larger dwelling size when compared to the subject. The Board also gave less weight to board of review comparable #1 based on its smaller dwelling size and comparables #2, #3, #4, and #6 based on their superior finished basement when compared to the subject's unfinished basement. The Board finds appellant's comparables #2 and #4 are most similar to the subject in location, style, size and age.

They sold in March 2015 and June 2013 for \$174,000 and \$227,000 or for \$155.50 and \$192.70 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$273,814 or \$231.07 per square foot of living area, including land, which is above the two best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is justified.

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 based on overvaluation is warranted.

The appellant also argued unequal treatment as an alternative basis for the appeal. 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.

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.