



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

APPELLANT: James & Mary Roff
DOCKET NO.: 15-05508.001-R-1
PARCEL NO.: 05-29-412-011

The parties of record before the Property Tax Appeal Board are James & Mary Roff, the appellants, by Terrence J. Benshoof, Attorney at Law in Glen Ellyn; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$35,250
IMPR.: \$128,150
TOTAL: \$163,400

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 two-story dwelling of frame and masonry exterior construction with 2,775 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage having 489 square feet of building area. The property has a 12,190 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board through counsel contending overvaluation and assessment inequity of building as the bases of the appeal. The land assessment was not contested. In support of these arguments the appellants submitted descriptions and assessment information on three comparable sales located within .50 of a mile from the subject and in the same neighborhood code as assigned by the township assessor. The comparables were improved with two-story single family dwellings that ranged in size from

2,820 to 3,004 square feet of living area. The dwellings were of frame or masonry exterior construction and are 31 to 33 years old. Features include a basement with one comparable having finished area, central air conditioning and a garage ranging in size from 402 to 560 square feet of building area. One comparable has a fireplace. These properties have sites ranging in size from 10,678 to 13,456 square feet of land area. The comparables sold from March 2014 to August 2014 for prices ranging from \$438,000 to \$473,000 or from \$151.19 to \$167.73 per square foot of living area, including land. These comparables have improvement assessments ranging from \$102,670 to \$129,540 or from \$35.47 to \$43.16 per square foot of living area.

The appellants' attorney called no witnesses.

The appellants requested that their assessment be reduced to \$135,000 or a market value of approximately \$405,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,400. The subject's assessment reflects a market value of \$490,691 or \$176.83 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 \$128,150 or \$46.18 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolanta. Bonavolanta called Milton Township Chief Residential Deputy Assessor Mary Cunningham as a witness

The deputy assessor noted on the grid analysis submitted through the board of review that the appellants' comparable #1 is a 1.5-story dwelling and comparables #1 and #2 have an all frame exterior construction when compared to the subject's two-story, masonry and frame exterior construction.

In support of its contention of the correct assessment the board of review submitted descriptions and assessment information on three comparable sales located in the same neighborhood code assigned by the township assessor as the subject property. Cunningham testified that the comparables were improved with two-story single family dwellings that ranged in size from 2,589 to 2,996 square feet of living area. The dwellings were of frame and masonry exterior construction and were constructed from 1982 to 1988. Features include an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 420 to 576 square feet of building area. These properties have sites ranging in size from 10,769 to 19,332 square feet of land area. The comparables sold from May 2013 to September 2014 for prices ranging from \$484,500 to \$505,000 or from \$185.49 to \$197.60 per square foot of living area, including land.

These comparables have improvement assessments ranging from \$121,640 to \$138,500 or from \$46.23 to \$47.52 per square foot of living area.

The board of review requested the assessment be confirmed.

Conclusion of Law

The appellants argued 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six sale comparables for the Board's consideration. The Board gave little weight to the board of review comparables #1 and #2. These comparables sold in May or June 2013, which is less indicative of fair market value as of the subject's January 1, 2015 assessment date and comparable #1 also has a considerably larger site size when compared to the subject. The Board gave less weight to the appellants' comparable #1 which is a different design and has a finished basement when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 along with the board of review comparable sale #3. These comparables are similar to the subject in location, land size, age, size, design and features. These comparables sold for prices ranging from \$472,000 to \$505,000 or from \$157.12 to \$195.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,691 or \$176.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayers also argued assessment inequity in the building 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its finished basement and different dwelling design when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining five comparables. These comparables are similar to the subject in location, age, size, design and features. These comparables had improvement assessments that ranged from \$117,880 to \$138,500 or from \$41.80 to \$47.52 per square foot of living area. The subject's improvement assessment of \$128,150 or \$46.18 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not

demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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



Acting 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: November 21, 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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