



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

APPELLANT: Michael McPheters
DOCKET NO.: 15-05561.001-R-1
PARCEL NO.: 05-30-211-013

The parties of record before the Property Tax Appeal Board are Michael McPheters, 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 **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: \$28,320
IMPR.: \$209,820
TOTAL: \$238,140

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 dwelling of frame and brick exterior construction with 3,763 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage having 696 square feet of building area. The property has a 16,672-square foot site and is located in Wheaton, Milton Township, DuPage County.

Michael McPheters appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity of the improvement as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of these arguments McPheters submitted information on four comparables. Mc Pheters testified that his home is located on a high traffic high-volume road. The comparables are located within four blocks from the subject property with two of the comparables are located on Wiesbrook Road, like the subject. The comparables were improved with two-story single-family dwellings that ranged in

size from 3,152 to 4,263 square feet of living area. The dwellings were of frame or brick and frame exterior construction and were constructed from 1965 to 1994. Three comparables have a basement with finished area each comparable has central air conditioning, a fireplace and a two-car or three-car garage ranging in size from 440 to 806 square feet of building area. These properties had sites ranging in size from 11,112 to 44,231 square feet of land area. The comparables sold from August 2007 to August 2014 for sale prices ranging from \$417,500 to \$517,000 or from \$97.94 to \$164.02 per square foot of living area, land included. The comparables have improvement assessments ranging from \$137,430 to \$154,950 or from \$32.85 to \$45.55 per square foot of living area. Based on this evidence, the appellant requested that the assessment be reduced to \$186,479 or a market value of \$559,492 or \$148.68 per square foot of living area, land included.

Under cross-examination, McPheters testified that his comparable #1 which sold in 2007 was to be used for uniformity and not as a comparable sale. McPheters testified that his comparables were older in age and that his house was built in an established neighborhood. McPheters testified that his home was built prior to Wiesbrook Road becoming a high-volume road. McPheters testified that it is difficult getting out of his driveway and that he has a shared driveway.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$238,140. The subject's assessment reflects a market value of \$715,135 or \$190.04 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 \$209,820 or \$55.76 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called Milton Township Deputy Assessor Karen Julian as a witness to testify regarding the evidence she prepared on behalf of the board of review.

Julian testified that for the 2015 reassessment properties built from 1997 to current were put in an "average plus category" and prior to 1997 were placed in an "average category." Julian testified that they do not assess landscaping or hot tubs, but they do assess swimming pools.

In support of its contention of the correct assessment, Julian prepared an analysis of five comparable properties. The comparables are located within the same neighborhood code as the subject property. The comparables were improved with two-story single-family dwellings that ranged in size from 2,554 to 3,616 square feet of living area. The dwellings are of frame, masonry or frame and masonry exterior construction and were constructed from 1984 to 2008. Each comparable has a basement with one comparable having a finished area, central air conditioning, one fireplace and a two-car or three-car garage ranging in size from 506 to 782 square feet of building area. These properties had sites ranging in size from 10,161 to 20,393 square feet of land area. The comparables sold from June 2012 to February 2015 for prices ranging from \$520,000 to \$775,000 or from \$201.39 to \$255.82 per square foot of living area, land included. The comparables have improvement assessments ranging from \$117,440 to \$220,890 or from \$45.48 to \$64.99 per square foot of living area. Based on this evidence, the board requested that the assessment be confirmed.

Under cross-examination, Julian testified that the most recent sales being appellant's comparable #2 and board of review's #5 sold in the \$500,000 range, but both comparables are older, smaller and have frame construction when compared to the subject.

Conclusion of Law

The appellant contends in part that 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 on this basis.

The Board finds the record contains eight comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable #4 along with the board of review's comparables #2 and #3 based on the sales occurring from August 2011 to September 2012, 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 appellant's comparable #2 and #3 based on their older age and/or lack of a basement when compared to the subject. The Board gave less weight to the board of review's comparable #5 based on its older age and smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #4. The Board finds that these comparables are most similar in location, land size, age dwelling size and features. These comparables sold in April 2013 for prices of \$775,000 and \$717,000 or for \$214.33 and \$205.34 square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$715,135 or \$190.04 per square foot of living area, including land, which is less than the best comparable sales in this record. The Board finds that the board of review comparable sale #1 is located next door and shares the driveway with the subject property. The Board also finds that the appellant submitted no market value evidence of the diminished value due to the traffic, as opined by the appellant. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and a reduction is not warranted. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

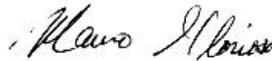
The taxpayer also contended unequal treatment in the subject's improvement assessment as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparables based on their considerably older age, lack of a basement and/or finished basement when compared to the subject property. The Board gave less weight to the board of review's comparables #2, #3 and #5 due to their considerably smaller dwelling size and/or finished basement when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review's comparable #1 and #4. These comparables are more similar in location, dwelling size, age and features when compared to the subject property. These comparables had improvement assessments of \$220,890 and \$207,300 or \$61.09 and \$60.21 per square foot of living area, respectively. The subject's improvement assessment of \$209,820 or \$55.76 per square foot of living area falls below the best comparables in this record on a per square foot basis. Based on this record the Board finds the appellant 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

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 19, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael McPheters
POB 4393
Wheaton, IL 60189

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187