



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

APPELLANT: Gregory Lansdowne  
DOCKET NO.: 15-05899.001-R-1  
PARCEL NO.: 06-02-111-032

The parties of record before the Property Tax Appeal Board are Gregory Lansdowne, 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:** \$56,240  
**IMPR.:** \$114,303  
**TOTAL:** \$170,543

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 frame and masonry dwelling built in 1996. The dwelling contains 2,496 square feet of living area. Features include a full basement with 800 square feet of finished area<sup>1</sup>, central air conditioning, a fireplace and a two-car garage. The subject is situated on a 7,504 square foot site which adjoins a quarry. An industrial type seven-foot tall chain link fence topped with barbed wire runs then full length of the subject property. The property is located in Elmhurst, York Township, DuPage County.

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<sup>1</sup> The appellant, in Section III Description of Property of the appeal form, indicated the subject has a finished basement. The appellant also disclosed in the grid analysis that the subject has 800 square feet of finished basement area. The Property Record Card submitted in evidence by the board of review had no basement finished area reported for the subject. The Board finds the appellant, owner of the subject property, provided the best evidence of basement finish and further finds the subject has 800 square feet of finished basement area.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on seven comparables described as 2-story masonry and/or frame dwellings ranging in age from 13 to 92 years old. They range in size from 2,527 to 3,760 square feet of living area. Features include basements, four with finished area, and 2 or 2.5 car garages. Six comparables have central air conditioning and six feature one or two fireplaces. The comparables have sites that range in size from 7,200 to 12,525 square feet of land area. They are located within three blocks of the subject. The comparables have improvement assessments ranging from \$93,330 to \$189,780 or from \$36.30 to \$50.47 per square foot of living area. They have land assessments ranging from \$53,960 to \$88,580 or from \$7.07 to \$7.49 per square foot of land area. Six of the comparables recently sold between July 2013 and September 2015 for prices ranging from \$518,000 to \$720,000 or from \$191 to \$218 per square foot of living area land included, rounded.

The appellant submitted a cover letter claiming the assessor's valuation does not reflect the situation with the adjacent quarry and fence, which the appellant claims degrades the value of the property.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$110,426 or \$44.24 per square foot of living area. The requested reduction in the improvement assessment results in a requested total assessment of \$166,666 or a market value of approximately \$500,000 or \$200.32 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$190,890. The subject's assessment reflects a market value of \$573,243 or \$229.66 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 \$134,650 or \$53.95 per square foot of living area and a land assessment of \$56,240 or \$7.49 per square foot of land area.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor taking issue with the age of one of the appellant's comparables and describing the age stratification of properties in the township.

In support of the subject's assessment the board of review submitted information on eight comparables. The comparables are described as 2-story frame and masonry dwellings that were built between 1992 and 2000. They range in size from 2,148 to 3,348 square feet of living area. The comparables feature basements, one with finished area, central air conditioning, fireplaces and 2-car garages.<sup>2</sup> The comparables have sites that range in size from 7,213 to 14,322 square feet of land area located in the same neighborhood code as the subject. The comparables have improvement assessments ranging from \$121,490 to \$162,320 or from \$48.48 to \$56.56 per square foot of living area. They have land assessments ranging from \$54,060 to \$100,390 or from \$7.01 to \$7.50 per square foot of land area. Four of the comparables recently sold between

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<sup>2</sup> Information on the comparables' features taken from the Property Record Cards the board of review submitted in evidence.

June 2013 and July 2014 for prices ranging from \$650,000 to \$800,000 or from \$224.67 to \$259.35 per square foot of living area land included.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant points out the subject has a higher improvement assessment per square foot than seven of the board of review's eight comparables. The appellant also takes note that neither the board of review nor the assessor made reference to the adjacent quarry and fence which is key to the appellant's appeal.

### **Conclusion of Law**

The appellant contends in part overvaluation as a basis of the appeal. 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 has met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

Initially, the appellant presented an ancillary argument regarding the perceived overvaluation of the subject based on its location near a quarry and the presence of a fence adjacent to the property which the appellant contends has a very negative impact on the subject's property value. The Board has given this argument little merit because the record contains no market evidence to support the appellant's claim regarding the purported loss in value, if such loss exists.

The parties submitted 10 comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1, #3, #4, #5 and #6 and to board of review comparables #1 through #4 based on dissimilar dwelling size, age, unfinished basement as compared to the subject's 800 square feet of basement finished area and/or sale occurring in 2013 which is not proximate in time to the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be appellant's comparable #7. This comparable was most similar to the subject in location, age, dwelling size, site size, style and features. It sold in March 2015 for \$518,000 or for \$204.99 per square foot of living area. The subject's assessment reflects a market value of \$573,243 or \$229.66 per square foot of living area, land included, which is greater than the most similar comparable in the record. Although the Board acknowledges one sale does not make a market, based on this record the Board finds a reduction in the subject's assessment based on overvaluation is justified.

The taxpayer also contends in part 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.

After the reduction in assessment based on overvaluation, the Board finds no further reduction in value based on equity 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: April 17, 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

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