



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

APPELLANT: Greg Girard
DOCKET NO.: 15-05928.001-R-1
PARCEL NO.: 04-13-101-008

The parties of record before the Property Tax Appeal Board are Greg Girard, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. in Chicago; 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: \$29,450
IMPR.: \$50,550
TOTAL: \$80,000

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 is improved with a split-level style single family dwelling of frame and brick construction with 2,109 square feet of living area. The dwelling was constructed in 1962. Features of the home include a finished basement with 768 square feet, central air conditioning, one fireplace and an attached two-car garage with 480 square feet of building area. The property has a 23,567 square foot site and is located in Winfield, Winfield Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The appellant explained the subject property is located in a flood area and provided copies of photographs depicting standing water near his home. The appellant also provided a copy of a document titled "National Flood Insurance Program Property Loss History" disclosing the property had a claim in September 2008 and a payment in the amount of \$20,917.02. Additionally, the appellant submitted a copy of a payment for a claim from Harleysville

Insurance dated April 22, 2013, disclosing a check was issued in the amount of \$10,000 for losses occurring on April 18, 2013 for water backup of sewer drains.

To support the overvaluation argument the appellant submitted a comparative market analysis using two sales located in the same flood area as the subject property. The comparables were improved with a two-story dwelling with 2,414 square feet of living area and a one-story dwelling with 1,192 square feet of living area. The dwellings were constructed in 1979 and 1962, respectively. The one-story dwelling has an unfinished basement, each comparable has central air conditioning, each comparable has one fireplace, and each comparable has a two-car garage. These properties sold in May 2014 and March 2012 for prices of \$241,500 and \$220,000 or for \$100.04 and \$184.56 per square foot of living area, including land, respectively. The report indicated the average price was \$230,750, which would result in an assessment of \$76,147.

In support of the assessment inequity argument, the appellant provided four comparables improved with one ranch style dwelling, one 2-story style dwelling, and two 1.5-story dwellings that range in size from 1,080 to 2,002 square feet of living area. The dwellings were constructed from 1927 to 1979. Three of the comparables have basements, each comparable has central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 548 to 770 square feet of building area. The appellant indicated that comparables #1, #2 and #3 were not in the flood area. The four comparables had improvement assessments ranging from \$22,030 to \$44,140 or from \$20.40 to \$22.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,598 or \$21.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$84,440. The subject's assessment reflects a market value of \$253,574 or \$120.23 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 \$54,990 or \$26.07 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables improved with two ranch style dwellings, one split-level style dwelling and two 2-story dwellings that ranged in size from 1,192 to 3,766 square feet of living area. The dwellings were constructed from 1960 to 1979. Four of the comparables have basements, each comparable has central air conditioning, four comparables have one fireplace and each comparable has a garage ranging in size from 320 to 620 square feet of building area. These properties sold from March 2012 to May 2014 for prices ranging in size from \$146,000 to \$377,500 or from \$100.04 to \$184.56 per square foot of living area, including land. These properties had improvement assessments ranging from \$39,930 to \$87,560 or from \$23.25 to \$36.29 per square foot of living area. The board of review included a map depicting the location of the appellant's comparables and the board of review comparables. Board of review comparables #3 and #5 were the same properties as used in the appellant's comparative market analysis.

Conclusion of Law

The appellant contends 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 evidence in the record supports a reduction in the subject's assessment.

The record contains five sales submitted by the parties to support their respective positions with two sales being common to both. The Board gives most weight to those comparables improved with a split-level or a two-story dwelling, which include board of review sales #1 through #3, with comparable #3 being a comparable sale also used by the appellant. These comparables ranged in size from 1,222 to 3,766 square feet of living area and were constructed from 1960 to 1979. These properties sold from December 2013 to May 2014 for prices ranging from \$146,000 to \$377,500 or from \$100.04 to \$119.48 per square foot of living area, including land. The common comparable, which was also located in the flood area, sold for a price of \$241,500 or \$100.04 square foot of living area, including land. The subject's assessment reflects a market value of \$253,574 or \$120.23 per square foot of living area, including land, which is above the best evidence of market value in the record on a square foot basis. The Board gave less weight to the remaining comparable sales due to differences from the subject in style as each was a ranch style dwelling and one sold in March 2012, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is justified to reflect a market value of \$240,000 resulting in an assessment of \$80,000.

The appellant also argued assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment based upon a lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction to the subject's assessment based on a lack of uniformity is not justified. The Board finds the best equity comparables in the record include appellant's comparable #3 and board of review comparable #1 through #3 with improvement assessments that range from \$21.83 to \$32.68 per square foot of living area. The subject's revised improvement assessment of \$50,550 or \$23.97 per square foot of is well supported by the best comparables in the record.

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: 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

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