



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

APPELLANT: Ryan Phelan
DOCKET NO.: 15-06158.001-R-1
PARCEL NO.: 07-33-107-027

The parties of record before the Property Tax Appeal Board are Ryan Phelan, 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: \$ 24,960
IMPR.: \$ 89,000
TOTAL: \$113,960

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 brick and frame exterior construction that has 2,606 square feet of living area. The dwelling was constructed in 1996. The home features a full basement that is 94% finished, central air conditioning, a fireplace, a swimming pool and a 600 square foot three-car garage. The subject has a 10,545 square foot site. The subject property is located in Naperville Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted three comparables located in the same neighborhood as the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1995 to 1998. The comparables have unfinished basements, central air conditioning, one fireplace and a two-car or three-car garage. The dwellings range in size from 2,591 to 2,763 square feet of living area and are situated on sites that contain from 7,576 to 9,404 square feet of

land area. The comparables sold from May 2012 to August 2014 for prices ranging from \$315,500 to \$345,000 or from \$121.07 to \$126.98 per square foot of living area including land.

The comparables have improvement assessments ranging from \$84,160 to \$92,680 or from \$32.48 to \$33.54 per square foot of living area. They have land assessments of \$24,960 or from \$2.65 to \$3.30 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$122,740. The subject's assessment reflects an estimated market value of \$368,589 or \$141.44 per square foot of living area including land area when applying DuPage County's 2015 three-year average median level of assessment of 33.30%. The subject property has an improvement assessment of \$97,780 or \$37.52 per square of living area and a land assessment of \$24,960 or \$2.37 per square foot of land area.

In support of the subject's assessment, the board of review submitted an analysis of four comparables that was prepared by the township assessor. The comparables are located in the same neighborhood code as the subject as defined by the local assessor. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1994 to 1997. The comparables have unfinished basements, three comparables have a fireplace and each comparable has a two-car or three-car garage. Their lot sizes were not disclosed. The dwellings range in size from 2,693 to 2,892 square feet of living area. The comparables sold from June 2013 to May 2015 for prices ranging from \$355,000 to \$381,500 or from \$124.14 to \$141.24 per square foot of living area including land. The comparables have improvement assessments ranging from \$83,680 to \$94,790 or from \$30.98 to \$32.78 per square foot of living area. The comparables each have a land assessment of \$24,960.

The assessor asserted the subject has a superior finished basement, larger garage and swimming pool, which justifies its higher estimated market value and improvement assessment in relation to the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted two new comparable properties that have swimming pools to further demonstrate the subject's assessment is excessive. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (Emphasis Added). A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Conclusion of Law

The taxpayer argued assessment inequity as one of 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 met this burden of proof with respect to only the subject's improvement assessment.

The record contains six assessment comparables for the Board's consideration. The Board finds the comparables had varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$83,680 to \$94,790 or from \$30.98 to \$33.54 per square foot of living area. The subject property has an improvement assessment of \$97,780 or \$37.52 per square foot of living area, which falls above the range established by all the comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

With respect to the subject's land assessment, both parties submitted land assessment information for six land comparables. Each of the comparables had a land assessment of \$24,960, identical to the subject's land assessment. Thus, no reduction in the subject's land assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative 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 that based on the assessment reduction granted for purposes of uniformity, the subject's revised assessment is reflective of market value based on the comparable sales submitted by the parties. Therefore, no further reduction in the subject's assessment 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(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



Member



Acting 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: January 16, 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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