



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

APPELLANT: Richard & Jane Morency
DOCKET NO.: 15-06364.001-R-1
PARCEL NO.: 05-19-401-018

The parties of record before the Property Tax Appeal Board are Richard & Jane Morency, the appellants; 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: \$102,500
IMPR.: \$162,230
TOTAL: \$264,730

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 brick exterior construction with 4,447 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a three-car garage with 788 square feet of building area. The property has a 30,371 square foot site and is located in Wheaton, Milton Township, DuPage County.

Richard Morency appeared before the Property Tax Appeal Board contending overvaluation and assessment equity as the basis of the appeal.¹ In support of this argument the appellants submitted information on three comparable sales located on the same street and "within 12 doors away" of the subject property. The comparables are improved with one, one-story dwelling and

¹ The appellants did not mark assessment equity on their appeal form but requested the land assessment be reduced. The appellants did not submit any vacant land sales to support a reduction based on comparable sales so the Board will look at the equity argument.

two, two-story dwellings of brick exterior construction that ranged in size from 4,342 to 5,897 square feet of living area. The dwellings were built from 1994 to 1998. The appellants reported that each comparable had a basement with finished area, central air conditioning, four or five fireplaces and a garage of approximately 400 square feet of building area. The comparables sold from August 2013 to March 2016 for prices ranging from \$765,000 to \$850,000 or from \$144.14 to \$182.29 per square foot of living area, land included. Each of the comparables have a land assessment of \$102,500. Based on this evidence, the appellants requested that the assessment be reduced to \$213,456 or a market value of \$640,432 or \$144.01 per square foot of living area, land included.

The appellant testified that the house next door, 85 Muirfield, had been on the market for about 5 years and went under contract in 2015 but did not close until March 2016.

Under cross-examination, the appellant testified that his property and the property next door back up to the sanitary district, with the noise and smells.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$281,640. The subject's assessment reflects a market value of \$845,766 or \$190.19 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 a land assessment of \$102,000.

Representing the board of review was member Matthew Rasche. Rasche called Milton Township Chief Residential Deputy Assessor Mary Cunningham as a witness to testify regarding the evidence she prepared on behalf of the board of review

In support of its contention of the correct assessment the board of review submitted information on six comparable sales which are located in a different neighborhood than the subject property. The comparables were described as two-story dwellings of frame, masonry or frame and masonry exterior construction and were built from 1997 to 2008. The comparables range in size from 4,344 to 5,053 square feet of living area. Each comparable has a basement with four comparables having finished area, central air conditioning, one to three fireplaces and a three or four-car garage ranging in size from 714 to 1,196 square feet of building area. The comparables are situated on lots that range in size from 15,689 to 43,488 square feet of land area. The comparables sold from June 2012 to April 2015 for prices ranging from \$970,000 to \$1,425,000 or from \$218.73 to \$282.01 per square foot of living area, land included. The comparables have land assessments that range from \$24,590 to \$44,120. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellants submitted google maps of the board of review's comparables to show that the distance of their comparables to the subject property ranged from 1.10 miles to 7 miles. They stated that there are multiple neighborhoods away and quite dissimilar to their neighborhood.

Conclusion of Law

The appellants contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparable #2 along with the board of review's comparables #2, #4, #5 and #6. These comparables sold from June 2012 to August 2013, which is dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date. In addition, the appellant's comparable #2 is a one-story design when compared to the subject's two-story design. The Board gave little weight to the board of review's comparables #1 and #3. These comparables are located over 1 mile from the subject property and located in different neighborhoods when compared to the subject property.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #3. The Board finds that the appellants' comparable #1 did not sell until March 2016, but it had been advertised for sale for approximately 5 years and under contract in 2015. These comparables sold in March 2016 and February 2015 for prices of \$850,000 and \$791,200 or \$144.14 and \$182.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$845,766 or \$190.19 per square foot of living area, including land, which is above the most similar comparables on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

The taxpayers also contend assessment inequity as the basis of the appeal with respect to the subject's land assessment. 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 nine land comparables for the Board's consideration. The Board gave less weight to the board of reviews comparables due to their distant location when compared to the subject.

With respect to the subject's land assessment, the Board finds the appellants' comparables located on the subject's street have identical land assessments as the subject at \$102,500. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the

Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate. Based on this analysis, the Board finds the appellants have not demonstrated that the subject property was inequitably assessed by clear and convincing 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



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 21, 2020



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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