



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

APPELLANT: Ralph & Katherine DeAngelis
DOCKET NO.: 15-06439.001-R-1
PARCEL NO.: 09-11-320-006

The parties of record before the Property Tax Appeal Board are Ralph & Katherine DeAngelis, 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: \$61,770
IMPR.: \$135,290
TOTAL: \$197,060

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 part two-story and part one-story dwelling of frame and brick exterior construction with 2,941 square feet of living area. The dwelling was originally constructed in 1947 with 1,925 square feet of living area and in 1999 a 1,016 square foot addition was constructed. Features of the home include a 1,410 square foot basement that is 25% finished, a fireplace and a 209 square foot attached garage.¹ The property has a 10,033 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted information on five equity comparables where comparables #3 and #4 also had recent sales data. As part of a brief submitted with the appeal, the appellants reported that the board of review utilized the sales data presented in

¹ The assessing officials report that the subject dwelling does not have central air conditioning, but the appellants reported the home does have central air conditioning.

appellants' comparables #3 and #4 to support the subject's assessment even though one comparable is superior as an all-brick dwelling and one comparable has a much larger lot than the subject.

Also as part of the brief, the appellants asserted that the subject has a limiting factor/utility issue with a one-car garage that cannot be cured due to a narrow yard. As such, the appellants contend that but for one comparable, the comparable properties are superior to the subject with two-car garages.

The comparables consist of a two-story and four, part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction. The homes were built between 1947 and 1966 with comparables #1, #2, #3 and #5 having one or more additions in subsequent years. The homes range in size from 2,458 to 3,289 square feet of living area, four of which have basements. Each comparable also has central air conditioning, one or two fireplaces and a garage ranging in size from 231 to 702 square feet of building area. The comparables have improvement assessments ranging from \$106,150 to \$157,710 or from \$39 to \$51 per square foot of living area, rounded. Comparables #3 and #4 sold in April 2014 and July 2015 for prices of \$665,000 and \$710,000 or for \$271 and \$276 per square foot of living area, including land, rounded.

Based on this evidence, the appellants requested a reduced improvement assessment of \$143,230 or \$48.70 per square foot of living area with a total reduced assessment of \$205,000 which would reflect a market value of approximately \$615,000 or \$209.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,060. The subject property has an improvement assessment of \$164,290 or \$56.00 per square foot of living area, rounded. The subject's assessment also reflects a market value of \$679,063 or \$231 per square foot of living area, land included, rounded, when using the 2015 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appellants' data, the township assessor prepared a memorandum noting that appellants' comparable #1, #2 and #4 lacks any basement finish among other noted differences.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparables with equity data where comparable #2 also had sales data. The comparables consist of part two-story and part one-story dwellings of frame and brick exterior construction. The homes were built between 1932 and 1976 with each comparable having one addition in subsequent years. The homes range in size from 2,458 to 3,152 square feet of living area with basements, one of which has finished area. Two of the comparables have central air conditioning, two or three fireplaces and a garage ranging in size from 360 to 651 square feet of building area. The comparables have improvement assessments ranging from \$141,780 to \$183,260 or from \$56 to \$58 per square foot of living area, rounded. Comparable #2 sold in June 2015 for \$780,000 or for \$317 per square foot of living area, including land, rounded.

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

In three-page written rebuttal, the appellants noted the board of review comparables are each superior in garage size to the subject property. Also noted was an error in reiterating the appellants' data, but improperly stating appellants' comparable #3.

Conclusion of Law

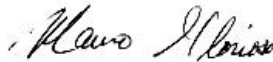
The taxpayers contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board has given reduced weight to appellants' comparable #5 which lacks a basement.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #4 along with the board of review comparables. These seven comparables were each superior to the subject in garage size and, but for two of these comparables, had newer original dates of construction than the subject dwelling. These seven comparables had improvement assessments that ranged from \$46 to \$58 per square foot of living area, rounded. The subject's improvement assessment of \$56 per square foot of living area, rounded, falls at the high end of the range and does not appear to be justified when giving due consideration to the subject's original date of construction and smaller garage. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellants also contend 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). Having adjusted the subject's improvement assessment as set forth above, the Board finds the appellants did not demonstrate that a further reduction in the subject's assessment based on overvaluation 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



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: March 20, 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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