



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

APPELLANT: Robert & Collette Presnak
DOCKET NO.: 15-06443.001-R-1
PARCEL NO.: 08-19-221-036

The parties of record before the Property Tax Appeal Board are Robert & Collette Presnak, 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 **No Change** 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: \$115,080
IMPR.: \$179,440
TOTAL: \$294,520

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 and frame construction with 4,327 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 839 square foot garage. The property has a 14,130 square foot site and is located in Naperville, Lisle Township, DuPage County.

Appellant, Robert Presnak, appeared before the Property Tax Appeal Board on behalf of the appellants contending overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on five comparables, two of which supported the overvaluation argument. The sales comparables were described as two-story dwellings of stone, stucco and frame or brick and frame dwellings built in 1998 and 2000. The sale comparables contain either 3,629 or 4,474 square feet of living area and feature full basements, one of which has finished area. The comparables also feature air conditioning, a

fireplace and either a 635 square foot or 700 square foot garage. These two sale comparables are situated on 11,950 and 10,861 square foot sites and are located in close proximity to the subject. These comparables sold in February or March 2016 for prices of \$775,000 and \$785,000 or for \$213.58 and \$175.46 per square foot of living area, including land. The appellant also testified comparable #2 sold twice, which was reported by the board of review as a sale occurring in April 2016 for \$782,500 or for \$174.90 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted three comparables located in close proximity to the subject. The equity comparables are two-story dwellings of brick and frame or stone, frame and stucco exterior construction that were built in either 1999 or 2002. The comparables contain from 4,010 to 4,367 square feet of living area and feature partial or full unfinished basements. The comparables have central air conditioning, a fireplace and a garage ranging from 598 to 753 square feet of building area.

The equity comparables are situated on sites ranging 11,703 to 16,392 square feet of land area with land assessments ranging from \$102,790 to \$118,140 or from \$7.21 to \$8.78 per square foot of land area. The equity comparables have improvement assessments ranging from \$165,860 to \$166,600 or from \$38.15 to \$41.36 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$294,520. The subject's assessment reflects a market value of \$884,444 or \$204.20 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 \$115,080 or \$8.14 per square foot of land area and an improvement assessment of \$179,440 or \$41.47 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables located in the same neighborhood as the subject. The comparables are two-story dwellings of frame or brick and frame construction built from 2004 to 2008. The comparables contain from 3,807 to 4,639 square feet of living area. The comparables feature full or partial unfinished basements, central air conditioning, from one to three fireplaces and a garage ranging from 633 to 993 square feet of building area. The comparables were situated on lots ranging in size from 8,508 to 14,837 square feet of land area with land assessments ranging from \$92,460 to \$143,830. Chief Deputy Assessor of Lisle Township, Jim Berg, testified that land in the subject's neighborhood is assessed on a modified site value basis.

The comparables have improvement assessments ranging from \$174,940 to \$228,840 or from \$41.73 to \$53.75 per square foot of living area. Three comparables were utilized to support the subject's market value as reflected by its assessment. These three sales comparables sold from May 2014 to August 2015 for prices ranging from \$875,000 to \$1,210,000 or from \$208.73 to \$260.72 per square foot of living area, including land.

¹ At hearing and subsequent to the hearing the appellants submitted additional evidence, which will not be considered in this decision.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as one 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be appellants' comparable sale #2 and board of review comparable sales #1 and #3. These most similar comparables sold for prices ranging from \$174.90 to \$229.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$204.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The appellants also argued assessment inequity as a basis of 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 an analysis of the assessment data, the Board finds the appellants have not met this burden.

Both parties presented assessment data on a total of eight equity comparables that were generally similar to the subject in location, design, exterior construction and age. They had improvement assessments ranging from \$38.15 to \$51.82 per square foot. The subject's improvement assessment of \$41.47 per square foot is within the range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the comparable properties contained in the record and a reduction in the subject's assessment is not warranted. Further the equity comparables had land assessments ranging from \$102,790 to \$138,680. The subject has a land assessment of \$115,080 which is within the range of the equity comparables in this record. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject's improvement nor land were inequitably assessed by clear and convincing evidence and a reduction is not warranted based on equity. Further, the appellants have not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment and a reduction based on overvaluation is not 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

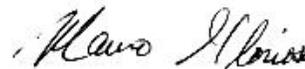
Member

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: June 18, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert & Collette Presnak
712 Canopy Drive
Naperville, IL 60540-6754

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187