



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

APPELLANT: Michele Bonnin
DOCKET NO.: 15-06571.001-R-1
PARCEL NO.: 09-15-207-019

The parties of record before the Property Tax Appeal Board are Michele Bonnin, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan, 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 **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: \$ 65,410
IMPR.: \$266,440
TOTAL: \$331,850

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 part two-story and part one-story dwelling of frame exterior construction that has 5,321 square feet of living area. The dwelling was constructed in 2005. The home features a 3,463 square foot unfinished basement, central air conditioning, a fireplace and a 1,128 square foot garage. The subject has a 52,023 square foot or 1.19 acre site. The subject property is located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located in the same neighborhood code as the subject. The comparables consist of part two-story and part one-story dwellings of frame exterior construction that were built in 1997 or 2014. The comparables have unfinished basements that range in size from 1,805 to 2,160 square feet of area. Two

comparables have central air conditioning, each comparable has one or two fireplaces and garages that range in size from 613 to 639 square feet of building area. The dwellings range in size from 4,024 to 4,048 square feet of living area. The comparables have improvement assessments ranging from \$170,540 to \$175,280 or from \$42.29 to \$43.49 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of four comparable sales located in the same neighborhood code as the subject.¹ The comparables consist of three, part two-story and part one-story dwellings and a part two-story, part three-story and part one-story dwelling of frame or brick and frame exterior construction that were built from 2003 to 2013. The comparables have unfinished basements that range in size from 1,932 to 1,986 square feet of area. Other features include central air conditioning, a fireplace and garages that range in size from 638 to 874 square feet of building area. The dwellings range in size from 4,070 to 4,198 square feet of living area and are situated on sites that range in size from 10,156 to 11,968 square feet of land area. The comparables sold from May 2013 to May 2015 for prices ranging from \$635,000 to \$715,000 or from \$151.26 to \$171.63 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$331,850. The subject's assessment reflects an estimated market value of \$996,547 or \$187.29 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%.

In support of the subject's assessment, the board of review submitted an analysis of three comparables prepared by the township assessor. The comparables consist of part two-story and part one-story dwellings of frame or brick exterior construction that were built from 2004 to 2010. Two comparables have unfinished basements and one comparable has a finished basement, which range in size from 2,224 to 2,579 square feet of area. Other features include central air conditioning, one to three fireplaces, and garages that contain from 793 to 1,140 square feet of building area. The dwellings range in size from 4,814 to 5,020 square feet of living area and have sites that range from 15,908 to 28,700 square feet of land area. The comparables have improvement assessments ranging from \$240,130 to \$252,460 or from \$47.97 to \$50.29 per square foot of living area. Comparable #3 sold on June 2014 for \$1,415,000 or \$287.95 per square foot of living area including land.

The assessor's evidence also indicates appellant's equity comparables #1 and #2 sold in May 2015 for prices of \$825,000 and \$830,000 or \$205.02 and \$205.04 per square foot of living area including land, respectively. The assessor argued all of the appellant's comparables have smaller sites, dwelling sizes and basements when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

¹ The descriptive information regarding the comparables' land sizes and features like central air conditioning and fireplaces was submitted by the board of review.

The taxpayer argued assessment inequity as 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 failed to meet this burden of proof.

The record contains six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their smaller dwelling size and basements when compared to the subject. In addition, comparable #3 is older in age when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$240,130 to \$252,460 or from \$47.97 to \$50.29 per square foot of living area. The subject property has an improvement assessment of \$266,440 or \$50.07 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's 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 the appellant did not meet this burden of proof.

The record contains seven comparable sales for the Board's consideration, which included two of the assessment comparables submitted by the appellant. The Board gave less weight to comparables #3 and #4 submitted by the appellant due to their May 2013 sale date, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining comparable sales contained within the appellant's evidence had considerably smaller sites, dwelling sizes, basements and garages when compared to the subject, which would require significant upward adjustments. These properties sold in March or May of 2015 for prices ranging from \$635,000 to \$830,000 or from \$151.26 to \$205.04 per square foot of living area including land. The one comparable sale submitted by the board of review was most similar when compared to the subject in location, design, age, features, but had an inferior site and superior finished basement. It sold in June 2014 for \$1,415,000 or \$287.95 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$996,547 or \$187.29 per square foot of living area including land. After considering adjustments to the comparables for differences when compared to the subject, such as site size, dwelling size and features like basements and garages, the Board finds the subject's estimated market value as reflected by its assessment is well supported. Therefore, no 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



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

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