



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

APPELLANT: William Pearce
DOCKET NO.: 15-06754.001-R-1
PARCEL NO.: 08-19-215-008

The parties of record before the Property Tax Appeal Board are William Pearce, 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 **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: \$92,460
IMPR.: \$255,970
TOTAL: \$348,430

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board issued on November 23, 2016 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2015 tax year.¹ 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 frame and brick exterior construction with 5,110 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage of 628 square feet of building area. The property is located in Naperville, Lisle Township, DuPage County.

¹ More specifically, the applicable portion of Section 16-185 provides:

. . . 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 board of appeals or after adjournment of the session of the board of review . . . the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board. . . .

The appellant contends assessment inequity and contention of law as the bases of the appeal in Section 2d of the Residential Appeal petition.

The appellant's legal argument contends that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject property, as an owner-occupied residence and the property having received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 14-03766.001-R-1, was entitled to having the 2014 assessment of the subject property carried forward to 2015. The subject's 2014 assessment was \$249,820 based upon the stipulation of the parties to that appeal.

As to the lack of assessment equity argument, the appellant provided no substantive evidence of comparable properties for an inequity argument, but contended that the 2011 assessment determination of the Property Tax Appeal Board "should be used in future assessment values until proven differently." The subject property was purchased in 2011 for \$830,000 (see Final Administrative Decision in Docket No. 11-03618.001-R-1). Also as part of the submission, the appellant agreed that area land values have increased and thus, the land assessment was not contested in this appeal. However, the appellant argued that the improvement assessment or "building value" should be based on the "agreed to building value in 2014 of \$172,770."

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$167,585 which, along with the current land assessment, would result in a total revised assessment of \$260,045

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$348,430. The subject property has an improvement assessment of \$255,970 or \$50.09 per square foot of living area. On the Notes on Appeal, the board of review also reported that 2015 was the "first year of the General Assessment Cycle for the subject property."

In support of its contention of the correct assessment, the board of review through the Lisle Township Assessor's Office submitted information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two, 2.5-story dwellings and three, part two-story and part one-story dwellings of frame, brick or frame and brick exterior construction. The homes were built between 2006 and 2012 and range in size from 4,572 to 5,377 square feet of living area. Each comparable has a basement, central air conditioning, one to four fireplaces and attached garages ranging in size from 586 to 756 square feet of building area. The comparables have improvement assessments ranging from \$230,960 to \$279,140 or from \$50.52 to \$54.72 per square foot of living area.

Based on this equity evidence, the board of review requested confirmation of the subject's 2015 improvement assessment of \$255,970 or \$50.09 per square foot of living area.

In written rebuttal, the appellant reasserted his contention that the market value of the subject property was established in 2011 at the property's purchase price and the subject's 2011 value was found to be lower than a comparable property at that time, which comparable property has again been presented as board of review comparable #3 in this 2015 assessment appeal.

Conclusion of Law

As to the legal issue, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent part:

. . . If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the **remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. . . .
[Emphasis added.]

Assessment year 2015 began a new general quadrennial assessment period in DuPage County and therefore, the Property Tax Appeal Board finds that this portion of Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2014 to be maintained for the remainder of the general assessment period, subject to any equalization factor (35 ILCS 220/16-185; 35 ILCS 200/9-215).

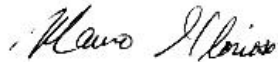
As a consequence, the Property Tax Appeal Board finds that the prior year's 2014 decision cannot be carried forward to 2015. The Board finds the assessment year in question, 2015, is a different general quadrennial assessment period than was 2011, 2012, 2013 and 2014. For this reason, the Property Tax Appeal Board finds the referenced portion of Section 16-185 inapplicable to the instant appeal as 2015 was a new general assessment period for DuPage County.

The taxpayer was entitled to file a "direct appeal" to the Property Tax Appeal Board pursuant to another portion of Section 16-185 of the Property Tax Code. As part of this appeal, the appellant marked 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains no evidence from the appellant supporting a reduction in the assessment in the form of assessment equity comparables. The comparables submitted by the board of review were similar to the subject in size, design, exterior construction, location and/or age. The Property Tax Appeal Board finds the range established by these similar comparables contained in this record presented by the board of review shows a range of improvement assessments of \$230,960 to \$279,140 or from \$50.52 to \$54.72 per square foot of living area. The subject's improvement assessment of \$255,970 or \$50.09 per square foot of living area is within this range in terms of total improvement assessment and below the range on a per-square-foot basis.

In light of the evidence in this record, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment 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(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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