



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

APPELLANT: Steven & Kathleen DeFalco
DOCKET NO.: 16-05145.001-R-1
PARCEL NO.: 01-27-204-006

The parties of record before the Property Tax Appeal Board are Steven & Kathleen DeFalco, 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: \$35,770
IMPR.: \$95,030
TOTAL: \$130,800

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 2016 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 one-story and part two-story dwelling of frame construction and brick trim with 2,836 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full walkout basement with finished area, central air conditioning, two fireplaces and a two-car attached garage. The property has a 43,720 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellants contend assessment inequity and overvaluation as the bases of the appeal.¹ In support of these arguments the appellants submitted information on four equity comparables with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$75,080 to \$88,030 or from \$28.71 to \$36.95 per square foot of living area. The comparables had land assessments of either \$25,040 or \$30,660 or from \$0.70 to \$1.07 per

¹ The appellants failed to check "comparable sales" on the appeal petition, however two sales were submitted into the record.

square foot of land area. Two of the comparables sold in February 2014 and February 2016 for \$325,000 and \$314,000 or for \$126.85 and \$154.53 per square foot of living area, respectively.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,800. The subject's assessment reflects a market value of approximately \$392,911 or \$138.54 per square foot of living area, including land as determined by the Illinois Department of Revenue 2016 three-year average median level of assessments for DuPage County of 33.29%. The subject property has an improvement assessment of \$95,030 or \$33.51 per square foot of living area and a land assessment of \$35,770 or \$0.77 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables, of which three were also considered as sales comparables. The comparables had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$103,500 to \$114,170 or from \$34.12 to \$40.43 per square foot of living area. The comparables had land assessments ranging from \$31,100 to \$41,340 or from \$0.71 to \$0.89 per square foot of land area. Three of the comparables recently sold from March 2014 to May 2016 for prices ranging from \$430,000 to \$456,500 or from \$139.93 to \$175.78 per square foot of living area, including land.

Conclusion of Law

The taxpayers contend assessment inequity as one 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 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 assessment equity to be board of review comparables #2 and #3, based on location, design, amenities and most features. Less weight was given the appellants' comparables and the remaining comparables submitted by the board of review based on their dissimilar location, additional features and/or size. The most similar comparables had improvement assessments of \$36.13 and \$34.12 per square foot of living area, respectively. The subject's improvement assessment of \$33.51 per square foot of living area falls below the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified. Based on location, the Board finds the board of review's comparables presented the best equity evidence of the subject's land assessment. These comparables had land assessments ranging from \$0.71 to \$0.89 per square foot of land area. The subject's land assessment of \$0.82 per square foot of land area falls within the established range and therefore no reduction in the subject's land assessment is warranted.

The appellants also argued overvaluation as a 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants have not met 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 the subject's market value are comparables #2 and #5 submitted by the board of review based on design and most features. These comparables sold for prices of \$145.29 and \$139.93 per square foot of living, including land. The subject's assessment reflects a market value of approximately \$138.54 per square foot of living area, including land, which is supported by the best comparable sales in this record.

Based on the above analysis, the Board finds the appellants failed to show inequity by clear and convincing evidence nor overvaluation by a preponderance of the evidence, and 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(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

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: November 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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