



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

APPELLANT: John Morgan
DOCKET NO.: 16-05574.001-R-1
PARCEL NO.: 06-12-414-009

The parties of record before the Property Tax Appeal Board are John Morgan, the appellant, by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, P.C. 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: \$83,240
IMPR.: \$78,200
TOTAL: \$161,440

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 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 is improved with a split-level dwelling of frame and brick exterior construction with 2,174 square feet of above-grade living area. The dwelling is approximately 48 years old. Features of the home include a lower level of 812 square feet and a two-car garage. The property has a 10,470 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on three equity comparables located within the same neighborhood assessment code as the subject property. The comparables consist of one, two-story dwelling and two, split-level dwellings that range in age from 48 to 50 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,043 to 3,029 square feet of living

area and are situated on sites ranging in size from 9,577 to 10,883 square feet of land area. The comparables have improvement assessments ranging from \$67,230 to \$91,400 or from \$30.17 to \$32.91 per square foot of living area.

In support of the overvaluation argument, the appellant submitted three comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of one, one-story dwelling, one, split-level dwelling and one, two-story dwelling that range in age from 46 to 62 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,708 to 2,191 square feet of living area and are situated on sites ranging in size from 9,164 to 12,000 square feet of land area. The comparables sold from September 2014 to July 2015 for prices ranging from \$300,000 to \$419,000 or from \$159.15 to \$204.92 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$134,987.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject of \$161,440. The subject's assessment reflects a market value of \$484,950 or \$223.07 per square foot of living area, when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$78,200 or \$35.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with split-level dwellings that were built from 1954 to 1968. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,056 to 2,202 square feet of living area and are situated on sites that range in size from 9,100 to 10,625 square feet of land area. The comparables have improvement assessments ranging from \$73,870 to \$80,830 or from \$35.05 to \$38.95 per square foot of living area.

The board of review also submitted four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of split-level dwellings that were built from 1966 to 1968. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,751 to 2,043 square feet of living area and are situated on sites ranging in size from 9,100 to 10,580 square feet of land area. The comparables sold from April 2013 to November 2015 for prices ranging from \$452,700 to \$510,000 or from \$221.59 to \$284.92 per square foot of living area including land. The board of review submission included property record cards for the subject, its ten comparables and the appellant's six comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a memo from the York Township Assessor's office, it was disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board (PTAB) the prior year under Docket Number 15-05782-R-1. The township assessor argued that the same comparables were used for the 2015 appeal, and that PTAB issued a "NO CHANGE" decision. Included in the submission is a copy of Docket Number 15-05782-R-1.

Conclusion of Law

The taxpayer contends in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on a total of ten suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar design or larger dwelling size when compared to the subject property. The Board finds the appellant's comparable #3 and the board of review comparables are more similar when compared to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments ranging from \$32.91 to \$38.95 per square foot of living area. The subject's improvement assessment of \$35.97 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

The appellant also contends in part 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). The Board finds the appellant 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 in the record to be the appellant's comparable #3 and the board of review's comparables #7 and #9. These properties sold proximate in time to the January 1, 2016 assessment date at issue and were more similar to the subject in location, age, dwelling size, design and features. These comparables sold for prices ranging from \$419,000 to \$483,000 or from \$191.24 to \$275.84 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$484,950 or \$223.07 per square foot of living area including land, which falls slightly above the range established by the most similar comparable sales contained in the record on a total market value basis and within on a per square foot basis. The Board gave less weight to appellant's comparables #1 and #2 due to differences in their dwelling design when compared to the subject property. The Board also gave little weight to the board of review's comparables #8 and #10 due to their 2013 sale dates which are less proximate in time to the January 1, 2016 assessment date at issue. Based on this record, the Board finds the appellant failed to demonstrate overvaluation and no reduction is justified on this basis.

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: October 16, 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

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

APPELLANT

John Morgan, by attorney:
Ellen G. Berkshire
Verros, Lafakis & Berkshire, P.C.
33 North LaSalle Street
Suite 2500
Chicago, IL 60602

COUNTY

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