



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

APPELLANT: Byron Morrison
DOCKET NO.: 16-05919.001-R-1
PARCEL NO.: 06-07-402-018

The parties of record before the Property Tax Appeal Board are Byron Morrison, 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 **A Reduction** 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: \$21,940
IMPR.: \$109,050
TOTAL: \$130,990

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 consists of a two-story dwelling of frame and brick construction with 2,851 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,960 square foot site and is located in Lombard, York Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment equity. The appellant did not contest the subject's land assessment. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that occurred from July 1994 to October 2017 for prices ranging from \$140,000 to \$445,000 or from \$48.73 to \$180.13 per square foot of living area, including land. These same comparables were also used by the appellant to support the assessment equity argument. The four properties had improvement assessments ranging from \$79,720 to \$117,560 or from \$27.75 to \$41.23 per square foot of living area.

The appellant's submission also included information regarding the superior improvements made to comparable #1, which is a very similar home when compared to the subject but has a lower improvement assessment. The appellant supplied pictures of the improvements and a cost analysis of what the superior improvements would cost, if added to the subject. 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 of \$139,560. The subject's assessment reflects a market value of \$419,225 or \$147.04 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$117,620 or \$41.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparable properties, one of which sold in April 2012 for a price of \$425,000 or \$167.39 per square foot of living area including land. The five properties had improvement assessments ranging from \$109,470 to \$159,950 or from \$41.03 to \$44.63 per square foot of living area.

Conclusion of Law

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of five comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2 and #3, as well as the board of review's comparable sale due to their sale dates occurring greater than 44 months prior to the assessment date at issue. The Board finds the best sales in the record were the appellant's comparable sales #1 and #4. These comparables were similar to the subject in location, style and features. These comparables also sold more proximate in time to the assessment date at issue, than did the parties' remaining sales. However, the Board finds the appellant's comparable #4 is significantly older than the subject and is also considerably smaller. Therefore, the Board finds the only credible sale in this record was the appellant's comparable sale #1. This comparable is located next door to the subject and is nearly identical to the subject in most aspects, except for the superior improvements documented by the appellant. This comparable sold in October 2015 for \$445,000 or \$156.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$419,225 or \$147.04 per square foot of living area, land included, which is supported by the best market value evidence in this record.

As to the appellant's assessment equity argument, the Board finds the parties submitted a total of nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4, as well as the board of review's comparable #1, due to their

older ages or larger dwelling size when compared to the subject. The Board finds the parties' remaining comparables were similar to the subject in location, size, age and most features. These comparables had improvement assessments that ranged from \$85,790 to \$130,620 or from \$37.19 to \$44.63 per square foot of living area. The subject's improvement assessment of \$117,620 or \$41.26 per square foot of living area falls within the range established by the remaining comparables in this record. However, the Board finds the best and most similar comparable in this record was the appellant's comparable #1. This comparable is located next door to the subject and is nearly identical to the subject in most aspects, except for the superior improvements documented by the appellant. This comparable has an improvement assessment of \$117,560 or \$41.23 per square foot of living area. The subject's improvement assessment of \$117,620 or \$41.26 per square foot of living area is above the improvement assessment of the best comparable in this record and appears to be excessive when compared to the superior comparable located next door. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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 15, 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

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