



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

APPELLANT: Kyla Muhammad
DOCKET NO.: 16-06019.001-R-1
PARCEL NO.: 08-36-303-005

The parties of record before the Property Tax Appeal Board are Kyla Muhammad, 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: \$36,820
IMPR.: \$40,870
TOTAL: \$77,690

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 tri-level¹ dwelling of vinyl siding and brick exterior construction with 1,606 square feet of above grade living area. The dwelling was constructed in 1978. Features of the home include a finished basement, central air conditioning, a fireplace and a 430 square foot garage. The property has an 8,508 square foot site and is located in Bolingbrook, Lisle Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted four comparable properties located .3 of a mile to 2.3 miles from the subject property. The comparables consist of tri-level² dwellings of vinyl siding and brick, cedar and brick, and

¹ Based on the photographic evidence, the Board finds the appellant incorrectly describes the design of the subject.

² Based on the photographic evidence, the Board finds the appellant incorrectly describes the design of the comparables.

aluminum siding and brick exterior construction that were constructed from 1974 to 1977. Two comparables were reported to have basement with finished area. Other features include central air conditioning, a fireplace and a garage with either 420 or 430 square feet of building area. The dwellings range in size from 1,606 to 2,964 square feet of living area and were situated on sites that contain from 6,250 to 9,168 square feet of land area. The comparables have improvement assessments ranging from \$34,750 to \$54,200 or from \$18.29 to \$26.87 per square foot of living area. The comparables sold from May 2013 to August 2016 for prices ranging from \$200,000 to \$250,000 or from \$67.48 to \$143.21 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$72,333 which reflects a market value of \$217,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,690. The subject's assessment reflects a market value of \$233,373 or \$145.31 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 \$40,870 or \$25.45 per square foot of living area.

In response to the appellant's evidence, the board of review noted that the appellant's comparables #3 and #4 are located in Will County.

In further support of its contention of the correct assessment the board of review submitted information on four comparables, one of which was submitted by the appellant. The board of review comparable #1 is the same property as appellant's comparable #1. These four comparables are located within .37 of a mile of the subject and consist of two, tri-level dwellings and two, bi-level dwellings³ of frame exterior construction. These properties were built from 1977 to 1979 and contain 1,422 or 1,606 square feet of living area. Each comparable has a basement with finished area; three comparables have central air conditioning, two comparables have a fireplace and each comparable has a garage that ranges in size from 430 to 676 square feet of building area. The comparables have improvement assessments ranging from \$35,580 to \$43,160 or from \$24.98 to \$26.87 per square foot of living area. The comparables sold from July 2013 to October 2015 for prices ranging from \$230,000 to \$266,000 or from \$143.21 to \$187.06 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation 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. 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.

³ The Board describes the board of review comparables as either tri-level or bi-level dwellings based on the photographic evidence submitted by the board of review.

The parties submitted seven comparable sales for the Board's consideration which included one common comparable. The Board gave less weight to appellant's comparable #2 and the board of review comparable #4 based on their 2013 sales which were dated and less likely to be reflective of market value as of the January 2, 2016 assessment date. Reduced weight was also given to appellant's comparables #3 and #4 based on their distant location from the subject property.

The Board finds the best evidence of market value for the subject property to be board of review comparables #2 and #3 along with the parties common comparable. These comparables had varying degrees of similarity when compared to the subject in location, age, dwelling size and features. The properties sold from June to October 2015 for prices ranging from \$230,000 to \$260,000 or from \$143.21 to \$187.06 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$233,373 or \$145.31 per square foot of living area including land, which falls at the lower end of the range established by the best comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative 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 seven assessment comparables for the Board's consideration, one of which was submitted by the appellant. The Board gave less weight to the appellant's comparables #3 and #4 based on their distant location from the subject property.

The Board finds the five remaining comparables which includes the parties' common comparable are more similar when compared to the subject in location, age, dwelling size and most features. These properties have improvement assessments ranging from \$34,750 to \$43,160 or from \$21.64 to \$26.87 per square foot of living area. The subject property has an improvement assessment of \$40,870 or \$25.45 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties

located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 no reduction in the subject's assessment is justified.

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

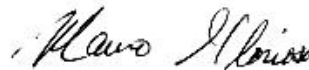
Member

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: August 20, 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

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