



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

APPELLANT: Jeffrey & Kristine Gablin
DOCKET NO.: 16-06477.001-R-1
PARCEL NO.: 05-02-209-037

The parties of record before the Property Tax Appeal Board are Jeffrey & Kristine Gablin, 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: \$ 9,660
IMPR.: \$ 90,690
TOTAL: \$100,350

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 split-level dwelling of frame exterior construction with 1,714 square feet of above-grade living area. The dwelling was constructed in 1977 with an addition completed in 2012. Features of the home include a finished lower level of 857 square feet, central air conditioning, a fireplace and a 528 square foot garage. The property has a 9,993 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted information on 13 equity comparables in a grid analysis along with a brief and additional supporting documentation. The comparable properties are reported to be located within two blocks of the subject property, of the same design as the subject and similar in age. The comparables were reported to be within 300 square feet of the subject dwelling and within 6 years in age of the subject as stated in the brief. Each comparable

dwelling is a split-level design with frame exterior construction. The dwellings range in age from 27 to 46 years old; the subject was described as being 40 years old.¹ The homes range in size from 1,200 to 2,226 square feet of living area. Each dwelling has a lower level, nine of which have finished area in the lower level. Eight of the comparables feature central air conditioning and four of the comparables each have a fireplace; the grid indicated it was unknown whether the other comparables have a fireplace amenity. Each comparable has a garage ranging in size from 400 to 916 square feet of building area. The comparables have improvement assessments ranging from \$50,070 to \$91,310 or from \$37.90 to \$46.62 per square foot of living area.

Appellants' comparables #1, #2, #4 and #9 each reportedly includes "an addition to the original home." The appellants also presented data that in 2009 an addition was made to the subject dwelling for \$90,446 plus the value of the appellants performing the balance of the interior work and/or subcontracted relatives to perform this work. No value for this labor was provided by the appellants; the appellants also did not complete Section VI of the appeal petition concerning recent construction. As part of this appeal, the appellants submitted a copy of paperwork related to a contract proposal to "rough fame only a 2-car attached garage and family room addition with a mud room, powder room, and laundry room." The bid specified that it included a trench foundation, concrete, framing, roofing, installing windows and doors, siding, soffit, fascia, and gutters. The bid also included construction of a six foot by twenty-one foot front porch but did not include demolition and removal of an existing garage, patio, or side driveway. The appellants also provided a copy of a page concerning a "loan cashout" of \$111,116. No contractor's affidavit was provided concerning the total cost of work performed.

The appellants' brief first raised concerns about the hearing process before the DuPage County Board of Review that included presentation of "different comparables than those from the assessor's office."²

Based on the foregoing evidence, the appellants requested a reduced improvement assessment of \$75,000 or \$43.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,350. The subject property has an improvement assessment of \$90,690 or \$52.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a spreadsheet with information on 13 equity comparables along with a location map depicting both parties' comparables in relation to the subject property along with applicable property record cards for all comparables. The board of review comparables are split-level dwellings with frame or frame and masonry exterior construction. The dwellings were built between 1957 and 1987. The

¹ As of tax year 2016, the subject dwelling was 39 years old.

² The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

homes range in size from 1,032 to 1,907 square feet of living area. Each dwelling has a lower level, ten of which have finished area in the lower level. Seven of the comparables feature central air conditioning and seven of the comparables each have a fireplace. Eleven of the comparables each have a one-car or a two-car garage. The comparables have improvement assessments ranging from \$55,760 to \$101,890 or from \$53.43 to \$65.82 per square foot of living area.

The location map depicts board of review comparables #1, #7, #8, #9, #10, #12 and #13 as being most distant from the subject with the remaining comparables presented by both parties surrounding the subject property.

In a spreadsheet presented by the board of review which reiterated the appellants' comparables, appellants' comparable #4 is reported as a one-story (ranch) dwelling rather than a split-level home as reported by the appellants. Also, in a memorandum prepared by the Milton Township Assessor's Office it was asserted that "none of the appellants' comps have had any work done to remodel or improve the home." In contrast, "in 2012 [the] subject had a 1 story addition." The memorandum also stated, "The assessor's comps all have had improvements to the home and all there [*sic*] building sqft are above subject property that can be compared to subject property."

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

The appellants timely filed rebuttal that was postmarked April 16, 2018.³ A two-page letter outlines the evidence and arguments made by the appellants. Pursuant to the procedural rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board will outline and consider the appellant's rebuttal filing.

In response to the assessor's contention that the subject property is superior to area homes, the appellants provided three pages from an appraisal of the subject property with an opinion of value as of September 14, 2012. From this appraisal, performed after the addition and improvements, the appellants contend the subject dwelling is "in line with and not superior to my comps for that year." The appellants further contend the appraiser's opinion of value was \$10,000 less than the estimated market value as of that assessment date. No pages of the appraisal report outlining comparable sales, neighborhood data, market area data, the condition of the subject or other detailed characteristics were submitted. The appraisal data submitted included a dwelling size for the subject of 1,885 square feet of living area.

The appellants also submitted assessment data for the subject and "all comps 2012-2016" in the neighborhood noting drops in value in that period while the subject's assessment has risen. The

³ Since the appellants were not able to confirm receipt by the Property Tax Appeal Board in a timely manner on May 26, 2018, a second copy of the "same" rebuttal materials were sent to the Board. A comparison of the filings reveals that the appellants submitted an entire copy of an appraisal of the subject property with the second untimely submission where each of the comparable sales considered by the appraiser were located more than a mile away from the subject property.

appellants prepared a three-page analysis depicting separately the total assessment, the building assessment and the land assessment for the subject and 23 comparables over the specified time period along with individual sheets depicting the historical assessments of each comparable.

The appellants summarily contend the comparables provided by the assessor/board of review "are not in my neighborhood." The appellants assert the board of review comparables are dissimilar to the subject in age being up to 20 years older and dissimilar in size being up to 682 square feet smaller. The appellants also disagreed with the assessing officials that each of the comparables presented had been improved; the appellants agree based upon research that board of review comparable #2 had an addition. In response to this data, the appellants presented ten additional split-level dwellings located on the subject street identified as comparables #13 through #23 as set forth on a map and a two-page grid analysis.

The appellants reported that appellant comparables #1, #2 and #4 have had additions including that comparable #4 is listed by the assessing officials "because it was the split-level that was added to the home." Photographs of each of these properties were submitted identifying the additions. Additionally, the appellants contend that there has been "many home improvements" in the neighborhood such as siding, fences, decks, interior work, etc.

The assessing officials alleged that a 2011 permit for the subject property had a value of \$165,000 for improvements based upon a Milton Township Residential Field Permit, #DU-20407-09. In rebuttal the appellants submitted a copy of the permit application completed by the contractor with a cost estimate of \$100,000.

Conclusion of Law

As an initial matter, the Board has given no consideration to the additional ten comparables presented by the appellants in rebuttal. As stated in the procedural rules, rebuttal evidence shall not consist of new evidence such as newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of the rule, the Property Tax Appeal Board has not considered the ten new equity comparables submitted by the appellants in conjunction with their rebuttal argument. The Board has also not considered the complete appraisal report submitted by the appellants with their "resubmission" of rebuttal. In accordance with the letter issued on April 5, 2018 by the Board, the appellants were afforded 30 days to submit rebuttal and therefore only the timely submitted rebuttal filing has been considered which did not include an entire copy of the appraisal report. Furthermore, the issues in this appeal concern assessment equity and not market value, therefore the appraisal report is not directly relevant to the arguments that have been raised in this proceeding.

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 26 equity comparables to support their respective positions before the Property Tax Appeal Board. Due to their relatively distant locations from the subject property, the Board has given reduced weight to appellants' comparable #8 and board of review comparables #1, #7, #9, #10, #12 and #13. The Board has also given reduced weight to appellants' comparable #9 and #13 along with board of review comparables #2, #3, #4, #6, #7 and #11 due to their significantly different dwelling sizes when compared to the subject dwelling of 1,714 square feet of above-grade living area. The Board has given reduced weight to appellants' comparable #11 and #12 as these properties lack any finished lower level area which is inferior to the subject's 857 square feet of finished lower level area.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #7 and #10 along with board of review comparables #5 and #8. These comparables are similar to the subject in location, age, design, size and most features. These comparables had improvement assessments that ranged from \$59,550 to \$100,230 or from \$37.90 to \$58.02 per square foot of living area. The subject's improvement assessment of \$90,690 or \$52.91 per square foot of living area falls within the range established by the best comparables in this record and appears to be logical when giving due consideration to the subject's larger dwelling size than many of the comparables presented and larger finished lower level area when compared to most of the comparables presented by both parties. 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 assessment is not 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

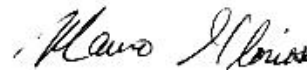
Member

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: February 18, 2020



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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