



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

APPELLANT: PR5477 Trust CTLTC
DOCKET NO.: 16-06686.001-R-1
PARCEL NO.: 08-11-315-023

The parties of record before the Property Tax Appeal Board are PR5477 Trust CTLTC, the appellant, by Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$65,190
IMPR.: \$138,557
TOTAL: \$203,747

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook 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, part two-story dwelling of frame exterior construction with 3,304 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,751-square foot garage. The property has a 20,147-square foot site and is located in Lisle Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparable properties located 2.07 to 4.00 miles from the subject. None of the comparables have the same neighborhood code as the subject. The comparables consist of one, two-story dwelling and two, part-one story, part two-story dwellings of brick/cedar construction that range in size

from 3,201 to 3,692 square feet of living area. The homes were built from 1999 to 2003. Features of the comparables include full basements with finished area, central air conditioning, a fireplace, and a garage ranging in size from 637 to 741 square feet in building area. The comparables have improvement assessments ranging from \$110,010 to \$147,850 or from \$34.37 to \$40.10 per square foot of living area. The comparables sold in July and October 2015 for prices ranging from \$540,000 to \$565,000 or from \$149.17 to \$168.70 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$172,847 reflecting a market value of approximately \$518,541 or \$156.94 per square foot of living area, land included, or an improvement assessment of \$107,657 or \$32.58 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 \$203,747, which reflects a market value of approximately \$612,037 or \$185.24 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 \$138,557 or \$41.94 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable properties located from .04 of a mile to 2.61 miles from the subject. Three comparables have the same neighborhood code as the subject property. The comparables consist of three, two-story dwellings and 4, part one-story, part-two-story dwellings of frame exterior construction. The dwellings range in size from 3,101 to 3,562 square feet of living area and were built from 1998 to 2005. Each of the comparables has a full or partial basement, three with finished areas, central air conditioning, one or two fireplaces, and a garage ranging in size from 594 or 864 square feet of building area. The comparables have improvement assessments ranging from \$124,880 to \$196,820 or from \$39.15 to \$55.69 per square foot of living area. Four of the properties sold from February 2015 to April 2016 for prices ranging from \$590,000 to \$695,000 or from \$189.50 to \$196.66 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessments be confirmed.

Conclusion of Law

The taxpayer argued in part that 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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #1 and board of review's comparables #3, #5 and #6 which are of two-story design compared to the subject's part one-story, part two-story design. Further, appellant's comparable #1 is located four miles distant from the subject. The Board finds appellant's comparables #2 and #4 and board of

review comparables #1, #2, #4 and #7 are more similar to the subject in location, design, age, dwelling size, and most features. These comparables sold from February 2015 to January 2016 for prices ranging from \$550,000 to \$695,000 or \$149.17 to \$196.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$612,037 or \$185.24 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences in some features 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 on this basis.

The taxpayer also contends assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven 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 improvement assessment is not warranted on this basis.

With respect to the subject's improvement assessment, the parties submitted ten comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 and board of review comparables #3, #5 and #6 as they are of dissimilar design when compared to the subject. Further, appellant's comparable #1 is located four miles distant from the subject. The Board finds the best evidence of assessment inequity to be appellant's comparables #2 and #3 and board of review's comparables #1, #2, #4 and #7. These comparables are most similar to the subject in location, land area, design, age, dwelling size, and most features. They had improvement assessments that ranged from \$137,100 to \$196,820 or from \$38.20 to \$55.69 per square foot of living area. The subject has an improvement assessment of \$107,657 or \$32.58 per square foot of living area, which falls below the range established by the most similar comparables in this record.

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: 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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