



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

APPELLANT: James Matson
DOCKET NO.: 16-06722.001-R-1
PARCEL NO.: 05-14-221-013

The parties of record before the Property Tax Appeal Board are James Matson, the appellant, by Terrence J. Benshoof, Attorney at Law in Glen Ellyn; 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: \$53,930
IMPR.: \$360,840
TOTAL: \$414,770

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 single-family dwelling of brick exterior construction with 4,091 square feet of living area. The dwelling was constructed in 2008 and features central air-conditioning, a full finished basement, and two fireplaces. The subject has two detached brick garages with a combined total of 866 square feet of building area. The dwelling is located in Glen Ellyn, Milton Township, DuPage County.

Attorney Terrence J. Benshoof appeared before the Property Tax Appeal Board on behalf of the appellant contending both market value and assessment inequity as the bases of the appeal. In support of both arguments, Mr. Benshoof submitted information on eight comparables properties. The properties have the same neighborhood code as the subject and are located from .260 to .600 of a mile from the subject property. The comparables consist of two-story single-family dwellings of frame, masonry or frame and masonry construction. The dwellings were built from 1996 to 2006 and range in size from 3,616 to 4,584 square feet of living area. The

comparables each have a full basement, six of which have finished area, central air-conditioning and a garage ranging in size from 440 to 687 square feet of building area. Five of the comparables have one to three fireplaces. The comparables have improvement assessments ranging from \$214,180 to \$375,050 or from \$59.23 to \$81.82 per square foot of living area. The comparables sold from January 2013 to March 2016 for prices ranging from \$799,000 to \$1,245,000 or from \$221.00 to \$284.00 per square foot of living area, land included.

Mr. Benshoof argued that the subject property, which has an estimated fair market value of \$1,244,000 or \$304.19 per square, including land, and an improvement assessment of \$360,840 or \$88.20 per square foot based on its 2016 assessment, is over-assessed in comparison to appellant's comparables, which have an average sale price per square foot of \$250.12 and median sale price per square foot of \$244.00 and an average building value per square foot of \$211.25 and median building value price per square foot of \$205.00.

Based on this evidence, the appellant requested an assessment reflecting an estimated market value of \$1,023,000 or \$250.00 per square foot of living area, land included, and an improvement assessment of \$287,070 or \$70.17 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$414,770. The subject's assessment reflects a market value of approximately \$1,244,434 or \$304.19 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, and an improvement assessment of \$360,840 or \$88.20 per square foot of living area.

Matthew Rasche appeared on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on six comparable properties. The comparables are located from .230 to .760 of a mile from the subject. Five of the comparables have the same neighborhood code as the subject property. The comparables consist of two-story single-family dwellings of frame or masonry construction. The dwellings were built from 2006 to 2017 and range in size from 3,213 to 4,814 square feet of living area. Each of the comparables has a full, finished, lookout basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 506 to 924 square feet of building area. The comparables have improvement assessments ranging from \$259,830 to \$522,530 or from \$80.00 to \$108.54 per square foot of living area. The comparables sold from September 2014 to May 2016 for prices ranging from \$1,075,000 to \$1,999,900 or from \$315.71 to \$437.17 per square foot of living area, land included.

In his opening statement, Mr. Rasche stated that it is the assessor's job to assess to the median. He further stated that the board of review comparables have Building Assessed Values (BAV) that range from \$59.25 to \$108.54 per square foot and market values (MV) that range from \$220.99 to \$437.17 per square foot, land included. He argued that the subject is well-bracketed by the board of review comparables with a BAV of \$88.20 per square foot and estimated MV per square foot of \$339.18, land included.

Mr. Rasche called Mary Cunningham of the Milton Township Assessor's Office as his witness. Ms. Cunningham stated that she had evaluated the comparables submitted by the appellant. She

critiqued appellant's comparables noting that appellant's comparable #1 was only partially masonry construction while the subject is all masonry construction and appellant's comparables #3 and #4 were built in 1996 and 1998 and are older dwellings than the subject, which was built in 2008. She said she didn't use appellant's comparables #5 through #8 as their sales were dated. On cross-examination by Mr. Benshoof, she testified that a "recent sale" can be defined as a sale within three years before the assessment date. She stated nothing specifically requires a 2013 sale to be excluded for a 2016 appeal but that PTAB generally considers sale date closest to the assessment date. She conceded that board of review comparable #2 was in a different neighborhood code than the subject but added that it was nonetheless in close proximity to the subject.

In rebuttal, Mr. Benshoof submitted Multiple Listing Service sheets for board of review comparables #1 through #5. The listing sheet for board of review comparable #1 outlines the luxurious features of the property, which include heated floors and a heated driveway. The listing sheets for board of review comparables #2, #3 and #4 indicate that the houses are new construction or under construction and being sold by their builders. The listing sheet for board of review comparable #5 states that the house was built in 2014 and features a second master bedroom with a handicap-accessible bathroom. Mr. Benshoof argued that houses built from 2014 to 2017 are hardly comparable to a house built in 2008 and would have more modern or trendy amenities in comparison to an older house and, for those reasons, older houses do not command the same sale price or price per square foot. On cross-examination, Ms. Cunningham testified that houses of all-masonry construction, like the subject, tend to hold their values better than frame or partial-masonry structures.

Conclusion of Law

The appellant asserted 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 no reduction in the subject's assessment is warranted.

The parties submitted 14 sales comparables for the Board's consideration. The Board gave less weight to appellant's comparables #3 and #4 which are older dwellings when compared to the subject, as well as appellant's comparables #5 through #8 as their 2013 sales are dated in relation to the January 1, 2016 assessment date at issue. The Board gave less weight to board of review comparables #2 through #4 which were all sold by the builder as new construction and, along with board of review comparables #5 and #6, are all newer dwellings when compared to the subject.

The Board finds the best evidence of market value submitted for the Board's consideration are appellant's comparables #1 and #2 and board of review comparable #1. These three comparables are similar to the subject in location, design, age, and most features and sold for prices ranging from \$899,000 to \$1,235,000 or from \$245.03 to \$315.71 per square foot of living area, land included. The subject's 2016 assessment of \$414,770 reflects an estimated market value of

\$1,244,434 or \$304.19 per square foot of living area, land included, which falls within the range established by the best comparables in the record on a per square foot basis. After considering adjustments to the comparables for various difference from the subject such as their smaller dwelling sizes, the Board finds no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also contends improvement assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties utilized the same 14 comparables in support of their equity arguments. The Board once again finds the best comparables submitted for its consideration are appellant's comparables #1 and #2 and board of review comparable #1 which are similar to the subject in location, design, age, and most features. These dwellings have improvement assessments ranging from \$253,350 to \$340,860 or from \$69.05 to \$92.46 per square foot of living area. The subject property has an improvement assessment of \$360,840 or \$88.20 per square foot of living area, which falls within the range established by the most similar equity comparables submitted in the record on a per square foot basis but above the range on an overall basis which is logical given the subject's larger dwelling area. After considering differences between the subject and the comparables and making upward adjustments to the comparables for the subject's superior brick exterior, the Board finds the subject's improvement assessment is justified and no reduction is warranted.

The Board finds that 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 similar 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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

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