



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

APPELLANT: Michael Ciesemier  
DOCKET NO.: 16-06731.001-R-1  
PARCEL NO.: 05-16-109-010

The parties of record before the Property Tax Appeal Board are Michael Ciesemier, 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:** \$26,800  
**IMPR.:** \$156,030  
**TOTAL:** \$182,830

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 2-1/2-story single-family dwelling of masonry construction with 2,491 square feet of living area. The dwelling was constructed in 1932 and features an unfinished basement, central air-conditioning, a fireplace and a 380-square foot garage. The dwelling is situated on an 8,464 square foot site and is located in Wheaton, Milton Township, DuPage County.

Terrence J. Benshoof appeared before the Property Tax Appeal Board on behalf of the appellant contending both overvaluation and assessment inequity as the bases of the appeal. In support of both arguments, Mr. Benshoof submitted information on four comparable properties. The properties are located within the same neighborhood code as the subject. The comparables consist of 2-story or 2-1/2-story single-family dwellings of frame or masonry construction. The dwellings were built from 1900 to 1949 and range in size from 2,441 to 3,393 square feet of

living area. The comparables each have a basement, two of which have finished area, central air-conditioning, and a garage ranging in size from 400 to 672 square feet of building area. Three comparables each have a fireplace. The dwellings are situated on sites ranging in size from 7,414 to 18,608 square feet of land area. The comparables sold from January 2013 to April 2015 for prices ranging from \$330,000 to \$555,000 or from \$130.95 to \$227.37 per square foot of living area, land included. The dwellings have improvement assessments ranging from \$118,580 to \$178,110 or from \$44.39 to \$72.97 per square foot of living area.

Mr. Benshoof argued that the subject property is an older 2-1/2-story brick home with 2-1/2 bathrooms and is located near the downtown area close to the train station. Based on its 2016 assessment, the subject property is over-assessed in comparison to appellant's comparables, which have an average sale price per square foot of \$164.93 and median sale price per square foot of \$150.70 and an average building assessment per square foot of \$45.39 and median building assessment per square foot of \$44.73.

Based on this evidence, the appellant requested an assessment reflecting an estimated market value of \$411,000 or \$164.99 per square foot of living area, land included, and an improvement assessment of \$110,200 or \$44.24 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,830. The subject's assessment reflects a market value of approximately \$549,204 or \$220.48 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 \$156,030 or \$62.65 per square foot of living area.

Appearing before PTAB on behalf of the board of review was board member Matthew Rasche. In his opening statement, Mr. Rasche stated that the comparables submitted by both parties have Building Assessed Values (BAV) ranging from \$44.39 to \$87.13 per square foot of living area and market values (MV) that range from \$130.95 to \$296.57 per square foot of living area, land included. He argued that the subject is well-bracketed and well-supported by these twelve comparables with a BAV of \$62.65 per square foot of living area and estimated MV of \$220.28 per square foot of living area, land included.

Mr. Rasche called Mary Cunningham of the Milton Township Assessor's Office as a witness. Ms. Cunningham stated that she had prepared the board of review's evidence for this appeal and submitted information on eight comparable sales and seven equity comparables in support of the subject's assessment. She pointed out that comparable #7 in both sets of the board of review's comparables is the same property as appellant's comparable #3.

The eight sales comparables are located within the same neighborhood code as the subject property. These comparables consist of one, 2-1/2-story and seven, 2-story single-family dwellings of frame or masonry construction. The dwellings were built from 1887 to 1927 and range in size from 2,040 to 2,859 square feet of living area. Each of the comparables has a basement, six with finished area, central air-conditioning, and a garage ranging in size from 240 to 696 square feet of building area. Seven comparables each have one or two fireplaces. One of the comparables has a 360-square foot inground swimming pool. The dwellings are situated on

sites ranging in size from 7,664 to 18,234 square feet of land area. The comparables sold from April 2013 to October 2016 for prices ranging from \$555,000 to \$749,000 or from \$225.60 to \$296.57 per square foot of living area, land included.

Seven equity comparables were submitted by the board of review, five of which were also submitted in support of its overvaluation argument. The comparables are located within the same neighborhood code as the subject property and consist of five, 2-story and two, 2-1/2-story single-family dwellings of frame or masonry construction. The dwellings were built from 1887 to 1927 and range in size from 2,027 to 2,859 square feet of living area. Each of the comparables has a basement, four with finished area, central air-conditioning, and a garage ranging in size from 240 to 696 square feet of building area. Six comparables have one or two fireplaces. One of the comparables has a 360-square foot inground swimming pool. These properties have improvement assessments ranging from \$140,490 to \$219,620 or from \$67.49 to \$87.13 per square foot of living area.

Ms. Cunningham testified that she included two building permits issued on the subject property, namely a permit dated March 14, 2002 for an addition consisting of two bedrooms and one bathroom, and also a permit dated August 27, 2012 for a kitchen remodel that included installing new cabinets and appliances, refinishing the hardwood floors, and replacing three windows. As of the January 1, 2016 assessment date, the subject was still receiving a \$25,000 home improvement exemption.

Ms. Cunningham further testified that she had critiqued and evaluated the comparables submitted by the appellant. She noted that appellant's comparable #1 was not advertised for sale according to the PTAX-203 submitted by the board of review and testified that it is located closer to a commercial area which is an inferior location compared to that of the subject. She also submitted two building permits issued for appellant's comparable #2. One permit states that it is to "Remodel areas in home in existing foot print" while the other states that it is for a basement remodel. These permits are both dated October 6, 2017. She submitted a PTAX-203 for appellant's comparable #3 which states that the property was not advertised for sale and testified that the property was sold before the listing was processed.

She testified that, in her opinion, board of review comparable #6 was the best indicator of value in the record as it is a 2-1/2-story dwelling, only 396 square feet larger than the subject, and has roughly the same amenities as the subject. It has had some remodeling, like the subject, and has a BAV of \$67.49 which is higher than the subject's BAV of \$62.65.

In rebuttal, Mr. Benshoof submitted MLS sheets for board of review comparables #1, #2, #4, #5, #6, #7 and #8. The listing sheets tout the renovations and exquisite restoration and updating of these houses. The listing sheet for the parties' common comparable states that it "SOLD BEFORE LISTING" for the full asking price.

### **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 12 comparable sales for the Board's consideration, as appellant's comparable #3 is the same property as board of review comparable #7. The Board gave less weight to appellant's comparable #1 which was not advertised for sale according to the PTAX-203 submitted by the board of review, calling into question the arm's length nature of the transaction. The Board also gave less weight appellant's comparables #2, #3 and #4 and to board of review comparables #1, #3, #5, #7 and #8 as their 2013 and 2014 sales are dated in relation to the January 1, 2016 assessment date at issue.

The Board finds the best evidence of market value submitted for the Board's consideration are board of review comparables #2, #4 and #6. These comparables have varying degrees of similarity to the subject and sold from July 2015 to October 2016 for prices ranging from \$630,000 to \$700,000 or from \$225.60 to \$268.51 per square foot of living area, land included. The subject's 2016 assessment reflects an estimated market value of \$549,204 or \$220.48 per square foot of living area, land included, which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparables for various difference from the subject, such basement finish, 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 record contains improvement assessment information on 14 comparable properties when also considering the comparables submitted by the board of review in support of the overvaluation argument. Less weight was given to appellant's comparables as comparable #1 appears to be an outlier with reference to the remaining comparables similar to the subject in size and comparables #2, #3 and #4 differ from the subject in dwelling size and/or basement finish.

The Board finds the best equity comparables submitted for the its consideration are board of review comparable sale #2 and board of review equity comparables #2, #3 and #6, which is a duplicate of board of review sale #8. These comparables have improvement assessments ranging from \$68.34 to \$87.13 per square foot of living area. The subject property's improvement assessment of \$62.65 per square foot of living area is supported by the best comparables submitted in the record. Less weight was given to the remaining comparables submitted by the board of review due to their finished basement areas. After considering differences between the subject and the comparables, 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.

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Chairman



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Member



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Member



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Member



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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



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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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