



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

APPELLANT: Kevin Morse
DOCKET NO.: 17-04862.001-R-1
PARCEL NO.: 05-28-212-020

The parties of record before the Property Tax Appeal Board are Kevin Morse, 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 **a reduction** 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: \$85,200
IMPR.: \$278,890
TOTAL: \$364,090

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 2017 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 dwelling of frame and brick exterior construction with 5,113 square feet of living area. The dwelling was constructed in 2002. Features of the home include a finished basement, central air conditioning, three fireplaces and a four-car garage that contains 1,016 square feet of building area. The subject property has a 29,342 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables with both equity and sales data. The comparables were located from 2 to 5-miles from the subject property and have varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$209,540 to \$331,060 or from \$35.53 to \$54.05 per square foot of living area. The comparables sold between March 2015 and June 2016 for prices ranging from \$850,000 to \$975,000 or from \$144.14 to \$184.94 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$265,000 or \$51.83 per square foot of living area and a total assessment of \$310,000 which would reflect a market value of approximately \$930,000 or \$181.89 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$405,910. The subject has an improvement assessment of \$320,710 or \$62.72 per square foot of living area. The subject's assessment reflects a market value of \$1,217,852 or \$238.19 per square foot of living area, land included, when using the 2017 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

As to each of the appellant's equity comparables, the board of review noted differences in age, dwelling size, the external obsolescence of comparable #3 due to it backing to a wastewater/sanitary treatment facility and/or distant location of a differently designed dwelling. As to the appellant's market value evidence, the board of review noted that appellant's sale #2 was a Bank REO sale and the dwelling is substantially smaller than the subject home.

In support of its contention of the correct assessment, the board of review submitted two separate spreadsheets. The first spreadsheet depicts information on five comparables with both equity and sales data. The second spreadsheet depicts information on five equity comparables. The ten comparables have varying degrees of similarity to the subject property. The ten comparables depict improvement assessments ranging from \$297,250 to \$472,040 or from \$51.10 to \$90.58 per square foot of living area. The five comparables in the first spreadsheet sold from June 2015 to June 2017 for prices ranging from \$1,189,000 to \$1,517,500 or from \$244.70 to \$333.52 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board in Docket No. 16-05348.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$349,545 based upon equity and the weight of the evidence presented by the parties to that 2016 assessment appeal. The Board further takes judicial notice that 2016 and 2017 are within the same general assessment period for property in DuPage County. As set forth in the "Board of Review – Notes on Appeal" an equalization factor of 1.0416 was applied to properties in Milton Township for tax year 2017. (86 Ill.Admin.Code §1910.90(i)).

Conclusion of Law

The taxpayer contends in part assessment inequity as a 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 appellant also contends 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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2016 tax year under Docket Number 16-05348.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$349,545 based upon equity and the weight of the evidence presented by the parties. The Property Tax Appeal Board takes notice that DuPage County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2016 and 2017 tax years are within the same general assessment period. The Board further finds as reported by the board of review that a 1.0416 equalization factor was issued in Milton Township for the 2017 tax year. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2016 decision results in an assessment of \$364,090, rounded.¹ ($\$349,545 \times 1.0416 = \$364,086$). The subject's final 2017 assessment as established by the board of review was \$405,910. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

As final points, the Board finds the best evidence of assessment equity to be the appellant's comparable #1 and comparables #4 and #5 from the second spreadsheet submitted by the board of review. These three comparables are most similar to the subject dwelling in size and features. These properties have improvement assessments ranging from \$284,960 to \$362,610 or from \$54.05 to \$65.65 per square foot of living area. The subject's revised improvement assessment

¹ The Board recognizes the assessment practice in DuPage County to round assessments to the nearest \$10 increment.

of \$278,890 or \$54.55 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining equity comparables provided by the parties due to differences from the subject in dwelling size. The Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code.

Likewise, the Board finds the best evidence of market value to be the appellant's comparable #1 and the comparable sales from the first spreadsheet submitted by the board of review. These six comparable sales are most similar to the subject dwelling in size. Less weight was given to the remaining sales presented by the appellant due to differences in dwelling size when compared to the subject. The comparables sold from June 2015 to June 2017 for prices ranging from \$975,000 to \$1,517,500 or from \$184.94 to \$333.52 per square foot of living area, including land. The subject's revised improvement assessment reflects a market value of approximately \$1,092,270 or \$213.63 per square foot of living area, including land, which is well-supported by the best comparable sales 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: August 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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