



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

APPELLANT: John Seely
DOCKET NO.: 17-05539.001-R-1
PARCEL NO.: 05-19-401-020

The parties of record before the Property Tax Appeal Board are John Seely, 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: \$94,540
IMPR.: \$210,460
TOTAL: \$305,000

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 masonry exterior construction with 5,895 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial basement with finished area, central air conditioning, three fireplaces and an 810 square foot garage. The property has a 47,432 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal and challenged both the subject's land and improvement assessments.

In support of the overvaluation argument the appellant submitted three comparables located within the same subdivision and 0.19 of a mile from the subject property. The comparables have sites that range in size from 30,378 to 47,003 square feet of land area and are improved with two-story dwellings of masonry exterior construction that range in size from 4,342 to 5,897 square

feet of living area. The homes were built in 1994 or 1998. Each comparable has a basement with finished area, central air conditioning, three or four fireplaces and a garage ranging in size from 709 to 1,247 square feet of building area. Comparable #2 also features an inground swimming pool and enclosed porch.¹ The comparables sold from February 2015 to July 2016 for prices ranging from \$791,200 to \$1,047,000 or from \$144.14 to \$214.95 per square foot of living area, land include.

In support of the inequity claim, the appellant submitted the same three comparable properties as those submitted for the overvaluation argument. The comparables have improvement assessments ranging from \$209,540 to \$261,230 or from \$35.53 to \$53.63 per square foot of living area. The comparables have land assessments ranging from \$72,370 to \$94,210 or from \$2.00 to \$2.38 per square foot of land area.

The appellant also submitted a legal brief addressing issues related to the assessment complaint. The brief included a claim that the appellant's comparable #3 was "completely remodeled" immediately prior to the July 2016 sale and that the board of review relied on this comparable sale to confirm the subject's assessed value. The appellant argued in his brief that his comparable #1 was the most similar comparable property to the subject, asserting that the subject and comparable #1 had similar locations near the Wheaton Sanitary District Sewage Treatment Plant, dwelling sizes, age and were constructed by the same builder with similar interior/exterior materials.

Two site issues were addressed in the appellant's brief. The first regards proximity of the subject to the Wheaton Sanitary District Sewage Treatment Plant. The subject is described as "located within 400 yards" of the treatment plant. The appellant argues that each property in the subject's subdivision "differs greatly in value and marketability, based upon its proximity to the" treatment plant. The second site issue addresses a drainage easement located on the subject's site. This easement is described as a "deep depression in the middle of the backyard" which was created and required by the drainage easement. The appellant argues the easement negatively impacts the value of the subject site as utility of the land is limited by its presence.

In the legal brief, the appellant alleges that the assessor "committed reversible error" during the board of review hearing by indicating that its basis for assessment was that "all residences in the Muirfield subdivision were assessed uniformly". The appellant provided the following arguments to support his allegation against the board of review's claim of uniformity: (1) that valuations disregard proximity to the treatment plant; (2) the subject's assessment does not reflect fair cash value; (3) the board of review did not properly submit evidence or intentionally withheld same; (4) that the assessor's claim of uniformity is false and that the board of review did not present evidence to refute the appellant's contention that his comparable #1 was the best and most accurate indicator of fair cash value. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$361,430. The subject's assessment reflects a market value of

¹ The board of review provided property record cards on the appellant's comparable sales and equity comparables. Some details of these comparable properties were obtained from this source.

\$1,084,398 or \$183.95 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. The subject property has a land assessment of \$94,540 or \$1.99 per square foot of land area and an improvement assessment of \$266,890 or \$45.27 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted a grid analysis and property record cards on the subject and three comparable sales located within 0.19 of a mile from the subject property. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3, respectively. The comparables have sites that range in size from 30,378 to 47,003 square feet of land area and are improved with two-story dwellings of frame or masonry exterior construction that range in size from 4,342 to 4,871 square feet of living area. The homes were built in 1994 or 1999. Each comparable has a basement with finished area, central air conditioning, two fireplaces and a garage ranging in size from 709 to 806 square feet of building area. Comparable #1 also features an inground swimming pool and enclosed porch. The comparables sold in February 2015 or July 2016 for prices ranging from \$791,200 to \$1,047,000 or from \$182.22 to \$214.95 per square foot of living area, land included.

The board of review also submitted aerial and comparable maps showing proximity of the subject and the comparable sales submitted by both parties to each other and the Wheaton Sanitary District Sewage Treatment District. The aerial map depicts the subject to be more distant from the treatment plant than appellant comparables #1 and #3.

In support of its contention of the correct assessment based on equity, the board of review submitted a grid analysis and property record cards on the subject and three equity comparables located in the subject's subdivision and within 0.15 of a mile from the subject property. The comparables have sites that range in size from 30,000 to 39,757 square feet of land area and are improved with two-story dwellings of frame or masonry exterior construction that range in size from 5,554 to 5,992 square feet of living area. The homes were built from 1992 to 1998. Each comparable has a basement with finished area, central air conditioning, two to five fireplaces and a garage ranging in size from 852 to 1,342 square feet of building area. The comparables have improvement assessments ranging from \$276,530 to \$308,790 or from \$49.79 to \$52.19 per square foot of living area. The comparables have land assessments ranging from \$71,820 to \$86,120 or for \$2.17 and \$2.39 per square foot of land area.

The board of review also submitted a comparable map depicting the subject and its proximity to the equity comparables submitted by both parties. The board of review submitted an addendum to the Board of Review Notes on Appeal in which they provide summary analysis for assessor and appellant comparables by selling price per square foot of living area and building assessment per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argues that the board of review's evidence should be "stricken and dismissed in its entirety" as the assessor introduced evidence which was not submitted at the board of review hearing. The appellant incorrectly asserts that the board of review submitted the

appellant's comparable sale #1 as evidence and reiterates why the appellant considers his comparable #1 to be most similar to the subject property.

Conclusion of Law

The appellant contended that as a matter of law, the assessor's evidence before the Property Tax Appeal Board was not disclosed before the DuPage County Board of Review hearing. The Property Tax Appeal Board gives no weight to this argument as the proceeding before PTAB is de novo.

Section 16-180 of the Property Tax Code provides in part:

All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county...

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains four comparable sales for the Board's consideration where two comparables are common to both parties. The Board gave less weight to the common appellant comparable #2/board of review #1 along with board of review comparable #2 which sold in 2015 and are dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board finds the two best comparable sales to be appellant's comparable #1 and common appellant comparable #3/board of review comparable #3. These two comparables sold from March to July 2016 for prices of \$850,000 or \$1,047,000 or for \$144.14 and \$214.95 per square foot of living area, including land. Of these two sales, appellant's comparable #1 is most similar to the subject dwelling in location, dwelling size, age, design and was built by the same builder as the subject property. The subject's assessment reflects a market value of \$1,084,398 or \$183.95 per square foot of living area, including land, which is above the overall market value range and significantly above the price of the best sale. After considering adjustments to the comparables for differences in dwelling size, site size and condition, the Board finds the preponderance of evidence in the record supports a reduction in the subject's assessment.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessment must be proved by clear and convincing evidence. 85 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 parties submitted six equity comparables located in the subject's subdivision. The Board gave less weight to the appellant's comparables #2 and #3 due to their smaller dwelling size when compared to the subject. The Board finds the best evidence of equity is appellant comparable #1 along with the board of review comparables. These four comparables are similar to the subject in location, design, age and dwelling size. These comparables had land assessments ranging from \$71,820 to \$86,120 or for \$2.17 or \$2.39 per square foot of land area. The subject has a land assessment of \$94,540 or \$1.99 per square foot of land area which falls above the overall value range and below the range of price per square foot of land area established by comparable sales. The subject's larger site size relative to these best comparables makes a value above the range logical. These comparables had improvement assessments ranging from \$209,540 to \$308,790 or from \$35.53 to \$52.19 per square foot of living area. After considering the reduction to the subject's assessment based on overvaluation, the subject has a revised improvement assessment of \$210,460 or \$35.70 per square foot of living area which falls within the range of values established by equity comparables. The evidence before the Property Tax Appeal Board did not identify greatly differing land values on a price per square foot basis which would support a reduction in the subject's land assessment. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a further reduction to the subject's assessment based on assessment inequity is not warranted.

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: October 20, 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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