



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

APPELLANT: Carl Warren
DOCKET NO.: 17-05583.001-R-1
PARCEL NO.: 08-02-103-012

The parties of record before the Property Tax Appeal Board are Carl Warren, 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 **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: \$40,370
IMPR.: \$63,380
TOTAL: \$103,750

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 split-level style dwelling of brick exterior construction with 1,960 square feet of above grade living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 474 square foot garage. The property has a 11,186 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity in land and improvement as the basis of the appeal. In support of this argument the appellant submitted a brief which discloses that the subject property is the only split-level in the subdivision. The brief also discussed the equalization factor and a spreadsheet comparing the asking price verses the selling price. The appellant submitted grid analysis of three equity comparables located outside of the subject's neighborhood and 2.5 miles from the subject. The comparables have sites ranging in size from 10,740 to 11,221 square feet of land area. The comparables were improved with split-level dwellings of frame and brick

exterior construction that are either 1,880 or 1,883 square feet of above grade living area. The dwellings are approximately 39 years old. Each comparable has a basement with two comparables having finished area. Two comparables have central air conditioning, each comparable has a fireplace and a garage that contains either 455 or 452 square feet of building area. The comparables have land assessments of \$41,150 or from \$3.67 to \$3.83 square feet of land area and improvement assessments ranging from \$54,730 to \$58,510 or from \$29.11 to \$31.07 per square foot of above grade living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$37,482 or \$3.35 per square foot of land area and the subject's improvement assessment to \$55,053 or \$28.09 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,750. The subject property has an improvement assessment of \$63,380 or \$32.34 per square foot of above grade living area and a land assessment of \$40,370 or \$3.61 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted through the township assessor a grid analysis of the appellant's comparables and four additional equity comparables. The grid analysis disclosed that the subject is the only split-level in Neighborhood 022 and the subject has an adjustment of -10% on land and -23.1% on building. Total adjustment is -20% due to traffic and corner lot. The four additional comparables are located from .18 of a mile to 2.41 miles to the subject property. Three comparables are outside of the subject's neighborhood. The dwellings have sites ranging in size from 10,235 to 15,408 square feet of land area. The comparables consist of three, split-level dwellings and one, one-story dwelling of frame or brick exterior construction and range in size from 1,348 to 2,000 square feet of above grade living area. The dwellings were built from 1978 to 1988. Each comparable has a basement with two comparables having finished area, central air conditioning, three comparables have a fireplace and each comparable has a garage ranging from 440 to 750 square feet of building area. The land assessments range from \$40,260 to \$47,470 or from \$2.91 to \$4.29 per square foot of land area and improvement assessments ranging from \$53,570 to \$81,140 or from \$33.57 to \$40.57 per square foot of above grade living area. Based on the evidence submitted, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted correspondence stating that the board of review comparable #4 is not a valid comparison based on its one-story design. The appellant also submitted a grid analysis submitted by the assessor for the board of review hearing.

Conclusion of Law

The taxpayer contends assessment inequity of the land and improvement as the 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the subject's improvement assessment, the record contains seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the board of review's comparables #1, #3 and #4 as these comparables have a superior basement size or smaller dwelling size or differ in design when compared to the subject property, respectively.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with the board of review comparable #2. These comparables have varying degrees of similarity when compared to the subject in design, dwelling size and features. These comparables had improvement assessments that ranged from \$54,730 to \$58,540 or from \$29.11 to \$33.57 per square foot of above grade living area. The subject's improvement assessment of \$63,380 or \$32.34 per square foot of above grade living area falls within the range established by the best comparables in this record on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also argued that the subject's land was not uniformly assessed. The record contains seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the board of review's comparable #1 based on its larger site size when compared to the subject.

The Board finds the remaining comparables submitted by both parties are similar to the subject in site size. These comparables have land assessments ranging from \$40,260 to \$47,470 or from \$3.64 to \$4.74 per square foot of land area. The subject property has a land assessment of \$40,370 or \$3.61 per square foot of land area, which falls below the range established by the best comparables in this record on a per square foot basis. The Board finds the subject's land assessment is supported and no reduction is warranted.

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 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. Therefore, no reduction in the subject's assessment is 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 19, 2021



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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