



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

APPELLANT: Robert & Kristen France
DOCKET NO.: 17-05813.001-R-1
PARCEL NO.: 09-07-202-018

The parties of record before the Property Tax Appeal Board are Robert & Kristen France, the appellants; 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: \$75,640
IMPR.: \$227,330
TOTAL: \$302,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part 2-story and part 1-story dwelling of frame and brick exterior construction containing 3,569 square feet of living area.¹ The dwelling was constructed in 1997 with a 1,367 square foot addition built in 2004. Features of the home include a basement with an approximately 25% finished area, central air conditioning, two fireplaces, and a garage containing 576 square feet of building area. The property has an approximately 12,000 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants, Robert & Kristen France, appeared before the Property Tax Appeal Board contending overvaluation and inequity in assessment with regard to the improvement as the bases of the appeal. In support of these arguments, the appellants submitted evidence disclosing the subject property was purchased in May 2014 for a price of \$780,000. The sale appears to have all the elements of an arm's-length transaction which was not disputed by the board of review. In

¹ Some descriptive information was drawn from the subject's property record card submitted by the board of review.

addition, the appellants submitted an appraisal report done in connection with a mortgage loan estimating the subject property had a market value of \$780,000 as of April 4, 2014. The appraisal was completed using the sales comparison approach to value. The appellants' appraiser selected three suggested comparable sales and two suggested listings. The comparables consisted of two-story dwellings that ranged in size from 2,553 to 3,714 square feet of living area. The comparables ranged in age from 10 to 66 years old. Each comparable features a basement, four with finished area. Each comparable also features central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The three comparable sales sold from July 2013 to January 2014 for prices ranging from \$677,500 to \$935,000 or from \$225.38 to \$256.80 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$747,050 to \$921,650. Based on the adjusted sales, the appraiser arrived at an indicated value for the subject by the sales comparison approach of \$780,000 as of April 4, 2014.

The appellants also submitted a grid analysis containing sale data and improvement assessment information on three comparable properties located within .5 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story single-family dwellings that range in size from 3,430 to 4,196 square feet of living area. The dwellings are of frame exterior construction and range in age from 11 to 17 years old. Features include unfinished basements, central air conditioning, one or two fireplaces, and garage ranging in size from 440 to 773 square feet of building area. These properties have sites ranging in size from 7,500 to 14,000 square feet of land area. The comparables sold in September 2016 or May 2017 for prices ranging from \$702,500 to \$925,000 or from \$167.42 to \$233.64 per square foot of living area, including land. These comparables had improvement assessments ranging from \$158,500 to \$217,250 or from \$37.77 to \$55.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$302,970. The subject's assessment reflects a market value of \$909,000 or \$254.69 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 has an improvement assessment of \$227,330 or \$63.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted through the township assessor information on four comparable properties containing sales and improvement assessment data. The comparables are each located in the same neighborhood as the subject property. The comparables are improved with part 2-story and part 1-story dwellings that range in size from 2,962 to 3,769 square feet of living area. The dwellings were built from 2002 to 2008. Each home features a basement, three with finished area. Each comparable also features central air conditioning, one to three fireplaces, and a garage ranging in size from 548 to 721 square feet of building area. The comparables sold from January 2015 to November 2017 for prices ranging from \$965,000 to \$1,025,000 or from \$271.96 to \$329.17 per square foot of living area, including land. The comparables have improvement assessments ranging from \$211,400 to \$263,500 or from \$69.81 to 74.82 per square foot of living area. The board of review also submitted Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with each of the parties' sales and the property record cards for each of the parties' comparables. Lastly, the board of review through the township assessor submitted a narrative contending that the board of review

comparables are more similar to the subject in terms of proximity to the subject and/or dwelling size.

On rebuttal, the appellants submitted a narrative reiterating the initial argument that the subject's sale price in 2014 between a willing buyer and a willing seller is the best indicator of market value. Moreover, the appellants critiqued the board of review comparables as being newer in age relative to the subject dwelling.

Robert & Kristen France both testified before the Property Tax Appeal Board. They contended that the assessor's office had unjustifiably increased their 2017 tax year assessment in order to make up for previous years of underassessing the subject property. Specifically, the appellants argued that the assessor's office purportedly did not assess the addition and renovations that were done in 2004, although they assert that there is no evidence of underassessment. The appellants also argued that the board of review misrepresented the appellants' lack of participation at the board of review hearing; that the board of review falsely claimed that they have offered some relief in the assessment; and that the board of review inappropriately ignored the appraiser's comparables and, instead, "cherry picked" only the comparables that support the assessment. The appellants further argued that for the 2017 tax year, the assessor increased the subject's assessment by approximately 30% which was not done to any other property in the subject's neighborhood. Finally, the appellants contend that their comparables are more similar to the subject property. Based on this evidence and testimony, the appellants requested a reduction to the subject's improvement assessment.

Representing the board of review was board member, Donald Whistler. Mr. Whistler called Downers Grove Township Chief Deputy Assessor, Anthony Pacilli, as a witness to testify regarding the evidence he prepared on behalf of the board of review. Mr. Pacilli testified that the subject's property record card depicts that for the 2017 tax year, the township assessor began assessing for the 1,367 square foot addition that was built in 2004 and corrected the amount of finished basement area from 100% down to 25%. The increase in the 2017 tax year was due to a correction of the omission of assessment of the said addition which was not previously assessed. Mr. Pacilli summarized the four comparables and argued that the board of review comparables are more similar to the subject than the comparables submitted by the appellants and their appraiser. The board of review also objected on the grounds of hearsay as to the admission of the appraiser's report into evidence.

Based on this evidence and testimony, the board of review requested that the subject's assessment be confirmed.

On cross examination, Mr. Pacilli was questioned about the lack of reassessment of the subject property's addition for 12 years prior to 2017 tax year. Mr. Pacilli pointed to the property record card as evidence that the 2004 addition to the home was discovered in 2016 and added to the property record card for the 2017 tax year.

Conclusion of Law

The appellants contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

As an initial matter, the appellants' argument that the increase in the subject's market value of approximately 30% from 2016 to 2017 tax year is to make up for 12 years of underassessment of the subject property has been given little weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is unfair, incorrect, or "deceptive" as the appellants argue. The Property Tax Appeal Board finds Section 9-75 of the Property Tax Code provides that the township assessor may in any year, revise and correct an assessment **as appears to be just**. (35 ILCS 200/9-75). The Board further finds that Section 9-205 of the Property Tax Code mandates that assessors (and boards of review) are required by the Property Tax Code to revise and correct real property assessments in any given year, to reflect fair market value, maintain uniformity of assessments, and are fair and just. (35 ILCS 200/9-205). The evidence in the record suggests that a correction was made to the subject's assessment for the 2017 tax year (as depicted on the subject's property record card) to include the 1,367 square foot addition to the subject dwelling which was not previously assessed. The Board finds that large increase of an assessment from one year to the next does not in and of itself indicate that a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments or overvaluation exists. The remainder of this decision will address whether the appellants were able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data.

As to the appellants' appraisal report, the appraiser was not present at the hearing to testify as to his qualifications, to identify his work, to testify about the contents of the evidence, the basis for the adjustments, the conclusions reached, or to be cross-examined by the board of review and the Property Tax Appeal Board. During the hearing, the board of review objected to the introduction of the appraisal report into evidence. The Board finds the appraiser's adjustments and conclusions of value are hearsay that did not fall within any exception to the hearsay rule and, therefore, will be given no weight. Furthermore, the Board finds the appraiser's report which is dated April 4, 2014 is outdated considering the January 1, 2017 lien date at issue, further undermining the appraiser's opinion of value as of the said assessment date. However, the Board will consider the raw sales data submitted by the appraiser.

The appellant submitted a total of six comparable sales (including the appraiser's three comparable sales), and the board of review submitted four comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appraiser's three comparable sales which occurred in 2013 and 2014, dates too remote in time to accurately reflect the subject's market value as of the January 1, 2017 assessment date at issue.² In addition, the Board gave reduced weight to appellant's comparables, along with board of

² As to the appraiser's two listings, the Board gave no weight to these comparables as there is no evidence in the record that these properties sold, thus establishing fair market value.

review comparable #4 as each of these properties lacked a finished basement area which is a feature of the subject dwelling. Moreover, appellants' comparables #2 and #3 are significantly larger, and board of review comparable #4 is significantly smaller in dwelling sizes relative to the subject dwelling.

On this record the Board finds that the best evidence of market value to be the board of review comparables #1, #2, and #3 which are most similar to the subject in location, dwelling size, finished basement area, and most features. These three best comparables in the record also sold proximate in time to the subject's lien date at issue. However, these three best comparables in the record have larger basements with larger finished area relative to the subject, suggesting that downward adjustments should be considered to these comparables in order to make them more equivalent to the subject. The best comparables in this record sold from January to November 2017 for prices ranging from \$965,000 to \$1,025,000 or from \$271.96 to \$295.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$909,000 or \$254.69 per square foot of living area, including land, which is below the range established by the most similar comparable sales in this record both on a total market value basis and on a price per square foot of living area basis. The Board finds that the subject's lower assessment in relation to the three best comparables in this record is logical given the subject's smaller basement and smaller finished basement area. Based on this evidence, and after considering adjustments to the comparables for differences from the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not warranted on the basis of overvaluation.

The taxpayers also marked assessment inequity on the residential appeal form as an alternate 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 appellants did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted on the grounds of equity in assessment.

The parties' comparables submitted in support of their market value arguments contained improvement assessment information. For similar reasons discussed above, the Board finds that the best evidence of assessment equity to be the board of review comparables #1, #2, and #3. These three best comparables have improvement assessments ranging from \$248,760 to \$263,500 or from \$69.81 to 74.82 per square foot of living area. The subject's improvement assessment of \$227,330 or \$63.70 per square foot of living area and falls below the range established by the best equity comparables in this record. After considering necessary adjustments to the comparables for differences in some features when compared to the subject, such as size of basement and amount of basement finished area, the Board finds that the appellants did not demonstrate by clear and convincing evidence that the subject's improvement is inequitably assessed. Therefore, the Board finds that no reduction in the subject's improvement is warranted on the basis of uniformity.

Lastly, as to the subject's sale on May 16, 2014 for a price of \$780,000, there is no dispute by the parties that the subject's sale is an arm's-length transaction and that the sale price represented a

fair market value **as of the date of the sale**. However, the question before the Property Tax Appeal Board is the fair market value of the subject property **as of January 1, 2017**. The Board finds that the best evidence in the record consisting of three most similar comparable properties which sold more proximate in time to the subject's lien date at issue than the subject's sale in 2014 suggest that the subject's market value as of January 1, 2017 as reflected by the assessment is supported. Therefore, the Board finds that a reduction to the subject's assessment 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: July 19, 2022



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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