



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

APPELLANT: Todd Ewers
DOCKET NO.: 17-05990.001-R-1
PARCEL NO.: 05-15-416-025

The parties of record before the Property Tax Appeal Board are Todd Ewers, the appellant, by attorney Whitney T. Carlisle, of O'Keefe Lyons & Hynes, LLC in Chicago; 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: \$25,210
IMPR.: \$199,720
TOTAL: \$224,930

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 masonry exterior construction that has 3,306 square feet of living area. The dwelling was constructed in 2007. The home features an unfinished basement, central air conditioning, a fireplace and a 480 square foot garage. The subject has a 9,172 square foot site. The subject property is located in Wheaton, Milton Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. As to the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 3, 2013 for a price of \$545,000.

As to the assessment inequity argument, the appellant submitted information on three equity comparables located within same neighborhood code and .7 of a mile from the subject. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that were built from 2006 to 2008. The dwellings range in size from 2,884 to 3,760 square feet of living area. The comparables have basements, with two having finished area. Other features of each comparable include central air conditioning, a fireplace and a garage ranging in size from 420 to 759 square feet of building area.¹ The comparables have improvement assessments ranging from \$167,610 to \$204,540 or from \$53.49 to \$58.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,930. The subject's assessment reflects a market value of \$674,857 or \$204.13 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 \$199,720 or \$60.41 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memo from the township assessor's office. The assessor argued that the appellant's comparables are less similar to the subject in dwelling size and amenities than the assessor's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparable located within same neighborhood and .53 of a mile from the subject. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction built from 2005 to 2010. The dwellings range in size from 3,394 to 3,489 square feet of living area. Three comparables have unfinished basements. Other features of each comparable include central air conditioning, a fireplace and a garage ranging in size from 360 to 556 square feet of building area. The comparables have improvement assessments ranging from \$210,380 to \$227,120 or from \$60.75 to \$66.64 per square foot of living area. The board of review also submitted a comparable map that displays the locations of both parties' comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a 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 did not meet this burden of proof.

¹ The appellant's grid analysis lacked some pertinent descriptive data that was drawn from evidence provided by the board of review.

The Board gave no weight to the subject's May 2013 sale for \$545,000. This sale occurred over three and one-half years prior to the subject's January 1, 2017 assessment date, which is considered to be dated and not a reliable indicator of market value.

The appellant also argued assessment inequity as an alternative 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 failed to meet this burden of proof.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due their dissimilar dwelling sizes, superior finished basement area and/or larger garage feature. The Board gave less weight to board of review comparable #4 as it lacks a basement feature unlike the subject. The Board gave more weight to the board of review comparables #1, #2, and #3 as they are more similar to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$210,380 to \$227,120 or from \$60.75 to \$66.64 per square foot of living area. The subject property has an improvement assessment of \$199,720 or \$60.41 per square foot of living area, which falls within the range established by the best comparables contained in the record on a per square foot basis and below the range on an overall basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement 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: September 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Todd Ewers, by attorney:
Whitney T. Carlisle
O'Keefe Lyons & Hynes, LLC
30 North LaSalle Street
Suite 4100
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187