



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

APPELLANT: Brex, Inc.
DOCKET NO.: 18-04246.001-C-1
PARCEL NO.: 06-03-101-011

The parties of record before the Property Tax Appeal Board are Brex, Inc., the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates, 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 **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: \$ 36,300
IMPR.: \$115,200
TOTAL: \$151,500

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 2018 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 one-story building of concrete block construction with 4,800 square feet of building area utilized as an automobile muffler shop. The building was constructed in 1973. The property has a land-to-building ratio of 2.97:1 with a 14,250 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located from .2 of a mile to 5.7-miles from the subject. The comparables are situated in either Villa Park or Lombard and each consists of a one-story building constructed between 1953 and 1979. The comparables have land-to-building ratios ranging from 2.39:1 to 3.92:1. The buildings range in size from 2,000 to 10,658 square feet of building area with improvement assessments ranging from \$54,400 to \$230,600 or from \$12.39

to \$27.20 per square foot of building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$102,792 or \$21.42 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$176,760. The subject property has an improvement assessment of \$140,460 or \$29.26 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted a spreadsheet prepared by the township assessor. The grid reiterates the appellant's chosen comparables and has converted the assessment data of the subject and each comparable to an "assessed market value" figure. As an inequity appeal, the Board will analyze the raw improvement assessment and improvement assessment per-square-foot data only. Although the assessor in the grid depicts appellant's comparable #1 having an improvement assessment of \$170,440, the underlying property record card also supplied by the assessor depicts an improvement assessment for appellant's comparable #1 as was reported by the appellant as \$132,060.

The assessor presented six comparable properties, one of which consists of two parcels, as set forth in the spreadsheet along with underlying detail sheets. In comparing the building square foot figures from the spreadsheet to the detail sheets, the data is not always consistent. For purposes of this appeal, the Board will examine the spreadsheet. The properties are in Villa Park, Elmhurst or Lombard. The buildings were constructed between 1956 and 1983 with comparables #3 and #4 having multiple effective dates from 1971 to 1991. The comparables have land-to-building ratios ranging from 3.55:1 to 11.53:1. The buildings range in size from 1,226 to 4,102 square feet of building area with improvement assessments ranging from \$70,590 to \$114,020 or from \$20.31 to \$69.68 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that none of the board of review comparables are similar to the subject or the appellant's comparables. Only board of review comparable #3 presents a land-to-building ratio that is similar to the subject and supports a reduction in the subject's assessment. Furthermore, the appellant argues that board of review comparables #3 and #4 in the assessor's grid analysis depict erroneous building sizes as compared to the underlying supportive documentation. Therefore, the appellant contends that board of review comparables #3, #4 and #6 each support an assessment reduction for the subject based upon improvement assessments that as corrected range from \$20.31 to \$28.70 per square foot of building area. Lastly, counsel for the appellant argues that many of the assessor's comparable properties are not proximate in location to the subject property citing the neighborhood codes depicted in the spreadsheet prepared by the assessor.

Conclusion of Law

The taxpayer contends assessment inequity 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 due to the buildings' significantly larger sizes when compared to the subject. Board of review comparable #5 has been given reduced weight due to its much smaller building size when compared to the subject.

The Board finds the remaining seven comparables present varying degrees of similarity to the subject in age, size and/or land-to-building ratio. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparables #1, #2, #3, #4 and #6. These comparables had improvement assessments that ranged from \$19.26 to \$45.21 per square foot of building area. The subject's improvement assessment of \$29.26 per square foot of building area appears to be excessive when giving due consideration to the most similar comparables in size and land-to-building ratio which range from \$19.26 to \$28.70 per square foot of building area. After considering appropriate adjustments to the comparables and giving greatest weight to appellant's comparable #2 and board of review comparables #3, #4 and #6, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: April 20, 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

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

APPELLANT

Brex, Inc., by attorney:
Chris D. Sarris
Steven B. Pearlman & Associates
350 West Hubbard Street
Suite 630
Chicago, IL 60654

COUNTY

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