



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

APPELLANT: Michael Stockwell
DOCKET NO.: 18-04330.001-R-1
PARCEL NO.: 06-05-308-013

The parties of record before the Property Tax Appeal Board are Michael Stockwell, 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: \$16,480
IMPR.: \$65,970
TOTAL: \$82,450

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 is improved with a one-story dwelling of frame and brick construction with 1,064 square feet of living area. The dwelling was built in 1955. Features of the property include a full basement that is partially finished, central air conditioning, and a detached two-car garage. The property has a 7,850 square foot site and is located in Lombard, York Township, DuPage County.

The appellant contends in part overvaluation based on a purchase of the subject property. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 28, 2017 for a price of \$258,000. The appellant disclosed the seller was Nathanael Mestek and the parties to the transaction were not related. The appellant further indicated the property was sold through a Realtor, RE/MAX Professionals, and had been listed in the Multiple Listing Service (MLS) for seven days.

Alternatively, the appellant contends assessment inequity. In support of this argument the appellant identified four comparables improved with one-story dwellings of frame and brick construction ranging in size from 1,026 to 1,246 square feet of living area. The dwellings were built in 1955 or 1956. Each comparable has a full basement with two being partially finished, and central air conditioning. Three comparables have garages ranging in size from 300 to 600 square feet of building area. Each property has the same assessment neighborhood code as the subject property and is located within .4 miles of the subject property. The comparables have improvement assessments ranging from \$49,000 to \$59,420 or from \$46.05 to \$57.91 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$79,256 and an improvement assessment of \$62,776 or \$59.00 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 \$82,450. The subject's assessment reflects a market value of \$247,746 or \$232.84 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$65,970 or \$62.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables that were identified by the township assessor. The comparables are improved with one-story dwellings that range in size from 1,056 to 1,394 square feet of living area and were built from 1950 to 1958. Five of the comparables have basements with two being partially finished. Two comparables have central air conditioning, two comparables each have one fireplace, and each property has a two-car detached garage ranging in size from 440 to 672 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and sites ranging in size from 6,750 to 11,454 square feet of building area. These properties have improvement assessments ranging from \$62,570 to \$76,500 or from \$51.61 to \$62.25 per square foot of living area. Board of review comparables #1, #2, #4, #5, and #6 sold from April 2016 to December 2017 for prices ranging from \$259,900 to \$311,000 or from \$197.27 to \$258.52 per square foot of living area, including land.

The board of review request confirmation of the assessment.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The appellant provided evidence that the subject property sold in an arm's length transaction in July 2017 for a price of \$258,000 or \$242.48 per square foot of living area, including land. The

board of review did not challenge the arm's length nature of the subject's sale but provided five additional comparables that sold for prices ranging from \$259,900 to \$311,000 or from \$197.27 to \$258.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,746 or \$232.84 per square foot of living area, including land, which is below the property's purchase price and below the overall price range of the comparables although within the range on a square foot basis. Based on this record, the Board finds the subject property is not overvalued for assessment purposes.

Alternatively, the appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The record contains ten comparables provided by the parties similar to the subject in location, style, age and most features. These properties have improvement assessments ranging from \$49,000 to \$76,500 or from \$46.05 to \$62.25 per square foot of living area. Board of review comparable #1 is very similar to the subject in most respects except it has a smaller garage and an unfinished basement. This property also sold within one year of the subject's sale date for a \$259,900, similar to the subject's purchase price. This property has an improvement assessment of \$67,980 or \$62.25 per square foot of living area. The subject's improvement assessment of \$65,970 or \$62.00 per square foot of living area falls within the range established by the comparables in this record and is well supported by board of review comparable #1.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence in this record.

In conclusion, 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.

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:

January 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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