



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

APPELLANT: Tracy Lapshin
DOCKET NO.: 19-01243.001-R-1
PARCEL NO.: 06-05-215-020

The parties of record before the Property Tax Appeal Board are Tracy Lapshin, the appellant, and the DuPage County Board of Review by Don Whistler, member of the 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: \$16,950
IMPR.: \$43,065
TOTAL: \$60,015

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 2019 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 ranch-style single-family dwelling of brick and frame exterior construction with 1,137 square feet of living area. The dwelling was constructed in 1964 and is approximately 55 years old. Features of the home include central air conditioning and a detached two-car garage containing 560 square feet of building area. The property has a 7,280 square foot site and is located in Lombard, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal as set forth in Section 2d of the Residential Appeal petition. At hearing, the appellant argued that the comparable sales she presented were located near her home and had not been rehabbed or remodeled and thus were similar to her home. In contrast, the appellant contended that the assessing officials have provide comparable homes which were not reflective of the entire spectrum of area home sales. Based upon the appellant's analysis of the data submitted by both parties, it was the appellant's opinion that the subject dwelling "should have a

26.5 multiplier against the building assessed value"¹ which would be an average of the range of home sales in the area. In the course of discussing her evidence, the appellant acknowledged that appellant's comparable sale #1 was the low end of the properties.

To the appellant's understanding and analysis of the assessment data, she noted the consistency in the land assessments among the nearby properties and that the only variation was in the respective building assessments of the properties.² The appellant recognized that under law in Illinois, property is to be assessed at 33.33% of its fair cash value or fair market value. (35 ILCS 200/9-145(a)). The appellant argued that the difference between recent actual sales prices of properties and the assessments placed on those properties by the assessing officials resulting in estimated market values was where the concern exists.

In support of the overvaluation argument, the appellant completed the Section V grid analysis reporting information on four comparable sales. The comparables are located within seven blocks of the subject property. The comparable parcels contain either 10,737 or 10,920 square feet of land area and have been improved with either a 1-story or a 1.5-story dwelling of frame or brick exterior construction. The homes are either 64 or 65 years old and range in size from 1,020 to 1,493 square feet of living area. Each dwelling has central air conditioning and a two-car garage. The comparables sold from February 2017 to October 2018 for prices ranging from \$135,000 to \$177,500 or from \$118.22 to \$158.48 per square foot of living area, including land.

Based upon the appellant's analysis of the comparable data considering actual sales and assessments of those properties, the appellant contends the average results in a building assessment that should be applied to the subject of 26.5. In the appeal petition, the appellant requested a total reduced assessment of \$47,417 which would reflect a market value of \$142,265 or \$125.13 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,320. The subject's assessment reflects a market value of \$197,999 or \$174.14 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$50,560 or \$42.54 per square foot of living area.

Don Whistler appearing on behalf of the board of review called Linda Tregler, Deputy Assessor with the York Township Assessor's Office as a witness. The submission from the assessor's office reiterated the appellant's comparable properties and included a memorandum from the assessor's

¹ For purposes of understanding the appellant's argument concerning a "26.5 multiplier", it appears that the appellant undertook an analysis of recent sales prices deducting "land value" as reflected by actual land assessments and then analyzing the remainder of the sales price as the value of the dwelling. Thus, rather than a "multiplier" which is applied to a total assessment, the figure the appellant was referring to in testimony appears to depict the "building assessed value [per] square foot [of] living area" [BAV SF LA]. For instance, the subject dwelling has a BAV SF LA of \$42.54 based upon an improvement assessment of \$48,370 and a dwelling size of 1,137 square feet of living area ($48,370 \div 1,137 = 42.54$) which the appellant believes should actually be 26.5 based on averages in her analysis.

² The Board recognizes that the subject property has a land assessment of \$16,950 which is lower than any of the comparable properties in the record which have land assessments of either \$18,260 to \$24,350.

office discussing the evidence. According to the assessing officials, three of the appellant's comparable properties are located within the same neighborhood code that is assigned to the subject property. Appellant's comparable sales #1 and #4 were not arm's length transactions according to the assessor and sold to corporations for purposes of rehabilitation as shown in PTAX-203 documentation, both of which depict that the properties were advertised prior to sale. Appellant's comparable sale #3 is not located within the subject's neighborhood code and based upon the assessor's records, two of the appellant's comparables are 1.5-story dwellings. In addition, appellant's comparable #2 lacks air conditioning and this property sold in February 2017 for \$165,000, not for \$176,500 in April 2017 as reported by the appellant as shown in attached property record cards.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in the same neighborhood code as the subject. Tregler testified that comparable homes were chosen with were within ± 150 square feet of living area of the subject dwelling and which had sold within the three years prior to 2019. The five comparable parcels contain either 7,841 or 10,920 square feet of land area and are improved with one-story ranch-style dwellings of frame exterior construction. The dwellings were each built in 1955 and contain 1,020 square feet of living area. Three homes have central air conditioning, and each has a two-car garage ranging in size from 324 to 704 square feet of building area. The comparables sold from June 2017 to October 2018 for prices ranging from \$197,000 to \$212,500 or from \$193.14 to \$208.33 per square foot of living area, including land.

Based on this evidence and argument, Tregler asserted that the subject's estimated market value on a per-square-foot basis was below the median sales price per square foot of living area, including land. Given the foregoing, the board of review requested confirmation of the subject's assessment.

On cross-examination, the appellant questioned that the comparables have larger lots than the subject property. The appellant also questioned how larger dwellings, such as appellant's comparables #2 and #4, could have lower per-square-foot improvement assessments than the subject dwelling. As to the assigned neighborhood codes by the assessing officials, the appellant contends that the subject dwelling is near a border and the properties chosen were within York Township. In response, the board of review's representative asserted that Lombard, Villa Park and Elmhurst were each separate communities with varying neighborhoods and economic influences.

Conclusion of Law

As initial background, except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331

Ill.App.3d 1038 (3rd Dist. 2002). Thus, the assessment of a given property should roughly approximate 33.33% of its fair cash value or market value.

In this appeal, the appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 which differ from the subject dwelling in story height as each is a 1.5-story home and/or are larger dwellings than the subject with one also lacking air conditioning. The Board has also given reduced weight to board of review comparables #2 and #5, each of which lack air conditioning which is a feature of the subject.

Furthermore, the Board finds none of the comparables presented by the parties are truly similar to the subject in age, as the subject dwelling is newer than each of the comparables having been built in 1964 rather than in either 1953 or 1955. Also, the subject has the smallest lot size of 7,280 square feet as compared to the majority of comparables with 10,920 square feet of land area. The subject dwelling is a brick home whereas each of the comparables are built of frame exterior construction. Therefore, adjustments to the comparables would be necessary to account for inferior age, superior lot size and for inferior exterior construction type when compared to the subject.

On this record, the Board finds the best available comparables are appellant's comparable sales #1 and #3 along with board of review comparable sales #1, #3, and #4. These most similar comparables sold from June 2017 to October 2018 for prices ranging from \$135,000 to \$202,500 or from \$132.35 to \$198.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$197,999 or \$174.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and on a per-square-foot basis, but appears to be excessive. Upon considering adjustments for differences in lot size, age, exterior construction and dwelling size, the Board finds that a reduction in the subject's assessment is warranted. As to differences in dwelling size, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the Board finds that the subject's per-square-foot estimated market value appears to be excessive given its larger size when compared to the best comparables in the record. Based on the foregoing analysis and evidence, the Property Tax Appeal Board finds 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:

February 21, 2023



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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