



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

APPELLANT: Scott Nelson & Kathryn Simmons
DOCKET NO.: 19-01246.001-R-1
PARCEL NO.: 05-15-209-028

The parties of record before the Property Tax Appeal Board are Scott Nelson & Kathryn Simmons, 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: \$30,220
IMPR.: \$189,190
TOTAL: \$219,410

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 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 1.5-story single-family dwelling of frame and masonry exterior construction with 2,455 square feet of living area. The dwelling was constructed in 1953 and is approximately 66 years old. Features of the home include a partially finished basement, central air conditioning, a fireplace and a garage with 648 square feet of building area. The property has an 8,313 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants, Scott Nelson & Kathryn Simmons, 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 a grid analysis containing assessment information and sales data on three comparable properties. The comparables are located within 1.7 miles from the subject and in different neighborhood codes than the subject property. The comparables are improved with 1.5-story or 2.5-story dwellings

that range in size from 2,261 to 2,506 square feet of living area. The dwellings are of frame or frame and masonry exterior construction and range in age from 54 to 99 years old. Features include partially finished basements, central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 908 square feet of building area. These properties have sites ranging in size from 7,020 to 28,149 square feet of land area. The comparables sold from June 2017 to April 2018 for prices ranging from \$525,000 to \$593,000 or from \$230.67 to \$248.78 per square foot of living area, including land. These comparables have improvement assessments ranging from \$136,230 to \$164,880 or from \$59.86 to \$65.79 per square foot of living area.

Ms. Simmons testified that their home is one of the last small houses on the block as most other homes have undergone additions and/or upgrades. For this reason, the appellants had to look to the outside of their neighborhood to find homes similar to theirs. Ms. Simmons contended that the subject home, which is a 1.5-story home is valued less than the 2-story homes in their immediate area. She argued that the subject lot is also one of the smallest lots on the block, and the appellants are precluded from expanding the square footage and increasing the value of their home. Based on this evidence and testimony, the appellants requested an assessment reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,410. The subject's assessment reflects a market value of \$665,080 or \$270.91 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 \$189,190 or \$77.06 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 five comparable properties all located within .29 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame or frame and masonry exteriors that range in size from 2,061 to 2,726 square feet of living area. The dwellings were built from 1920 to 1936. Each home features a partially finished basement, central air conditioning, and a garage ranging in size from 416 to 660 square feet of building area. Four comparables have one to three fireplaces. The comparables sold from June 2017 to August 2019 for prices ranging from \$585,000 to \$805,000 or from \$273.69 to \$300.08 per square foot of living area, including land. The comparables have improvement assessments ranging from \$171,470 to \$220,940 or from \$69.48 to \$89.45 per square foot of building area.

Representing the board of review was board member Charles Van Slyke Jr. who called Milton Township Deputy Assessor Luke Wiesbrock as a witness to testify regarding the evidence he prepared on behalf of the board of review. Mr. Wiesbrock testified that the subject home had an addition built in 2011 that increased the square footage by 1,130 square feet of living area. Mr. Wiesbrock noted that the board of review comparables were chosen based on their similarity to the subject and which had additions built to the homes as is the case with the subject dwelling. He argued that the board of review comparable sales illustrate that the market values of the properties which had additions built were in fact selling for higher prices per square foot than those without renovations.

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

On cross examination, Mr. Wiesbrock acknowledged that the board of review comparables are all 2-story homes and that there were no true 1.5-story homes in the subject's neighborhood, but that each one is similar to the subject in characteristics and in terms of having additions built to the homes as is the case with the subject property.

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.

The parties submitted a total of eight comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellants' comparable sales #2 and #3, along with board of review comparable sales #1 and #4 based on their 2017 sale dates, which is less proximate in time and less indicative of fair market value as of the subject's January 1, 2019 assessment date than the remaining sales in this record. In addition, the Board gave less weight to appellants' comparable #1 based on its location of one mile from the subject and in different assessment neighborhood code than the subject property.

The Board finds the best evidence of market value to be board of review comparables #2, #3, and #5 which are most similar to the subject in location, and most features. However, each of these three comparables are older in age when compared to the subject and differ from the subject in dwelling size and/or lot size suggesting that adjustments should be considered to these comparables for their differing characteristics in order to make them more equivalent to the subject. These three most similar comparables in the record sold for prices ranging from \$585,000 to \$761,000 or from \$283.84 to \$300.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$665,080 or \$270.91 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record both in terms of overall value and on a per square foot of living area, including land, basis. Based on this evidence, and after considering adjustments to the best comparables in this record 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 contend unequal treatment in the subject's improvement assessment 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 uniformity.

The parties submitted the same comparables in support of their uniformity arguments. The Board gave less weight to appellants' comparables which are located less proximate in distance and outside of the subject's assessment neighborhood code. The Board finds that although board of review equity comparables are all 2-story homes and differ somewhat from the subject's 1.5-story design, these dwellings are closest in proximity to the subject, share the same assessment neighborhood code as the subject, and each have partially finished basement areas like the subject. The Board finds the best equity comparables in the record have improvement assessments ranging from \$171,470 to \$220,940 or from \$69.48 to \$89.45 per square foot of living area. The subject's improvement assessment of \$189,190 or \$77.06 per square foot of living area falls well within the range established by the best equity comparables in this record. After considering necessary adjustments to the comparables for differences from the subject such as age and dwelling sizes, the Board finds that the appellants did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported, and no reduction is warranted on the principles of uniformity.

Lastly, 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 best comparables in the record disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: June 21, 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

AGENCY

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