



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

APPELLANT: Donald & Janet Wolf
DOCKET NO.: 19-01251.001-R-1
PARCEL NO.: 05-24-210-024

The parties of record before the Property Tax Appeal Board are Donald & Janet Wolf, 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 **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: \$25,730
IMPR.: \$87,487
TOTAL: \$113,217

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 split-level single-family dwelling of frame exterior construction with 1,676 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement/lower level with finished area, central air conditioning, a fireplace, a 308 square foot enclosed porch and a two-car garage containing 462 square feet of building area. The property has an 8,501 square foot site and is located in Lombard, Milton Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal; no challenge was made as to the land assessment. The appellants submitted a two-page brief with attached property printouts from the township assessor's website outlining several arguments. First, the appellants note the lack of comparable split-level dwellings that recently sold within Milton Township and which are in close proximity to the subject. Second, the appellants report that minimal updating and improvements have been completed on the subject dwelling and none

have been performed in the previous 15 years, including that the enclosed porch/3-season room is over 30 years old and for which replacement parts are obsolete. Third, the appellants note the only recent comparable split-level sale in their area has a total assessment that is more than \$7,200 less than the subject's total assessment, despite that the MLS listing of this comparable indicates updating of the dwelling to the kitchen, custom closets, a maintenance free deck and a hot tub with cedar sauna.

Next, the appellants acknowledge that comparables #2 through #5 are two-story dwellings but were the only recent sales in the Pinebrook and/or Foxworth subdivisions; other area sales concern homes with two or three bedrooms, smaller dwelling sizes and/or smaller lots. As part of the brief, the appellants report comparable #2 sold twice in both January and July 2017 for prices of \$231,244 and \$400,000, but no listing data was available to confirm renovations.

Documentation entitled "Nearby Parcels" provided to the appellants from a database search on the DuPage County Supervisor of Assessments website depicts that the subject is among the highest assessed properties in the area regardless of design, number of bedrooms and/or dwelling size among the considerations. A final analysis was performed by the appellants entitled "Last Five Years Assessed" for the proposition that the subject property's assessment has been higher than the four comparable split-level dwellings that have been presented for multiple years.¹ Finally, citing to comparables #6 through #8 as equity comparables of split-level dwellings, the appellants contend these properties further support a reduction in the subject's assessment.

In support of these inequity and overvaluation arguments, the appellants submitted two pages of Section V grid analyses with information on eight comparable properties with both equity and sales data along with the supporting documentation. The comparables are located within .8 of a mile from the subject. The parcels range in size from 7,490 to 9,575 square feet of land area and have been improved with four, split-level dwellings and four, two-story dwellings of frame or frame and masonry exterior construction. The dwellings were built between 1980 and 1988. As depicted by the appellants, the homes range in size from 1,612 to 2,042 square feet of living area. Each dwelling has a partial basement/lower level, seven of which have finished areas. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 420 to 462 square feet of building area. The comparables have improvement assessments ranging from \$22,680 to \$28,990 or from \$40.43 to \$52.12 per square foot of living area. Utilizing data set forth in the supporting printouts and the grid analysis, comparables #1 through #5 sold from January 2017 to December 2018 for prices ranging from \$231,244 to \$400,000 or from \$125 to \$217 per square foot of living area, including land, rounded, with two sales occurring for comparable #2 in 2017.²

¹ The rule in Illinois is that taxes voluntarily, though erroneously, paid cannot be recovered unless recovery is authorized by statute. Jansen Real Estate Corp. v. P.J. Cullerton, 49 Ill. App. 3d 231, 236 (1st Dist. 1977); Aldens, Inc. v. Rosewell, 71 Ill. App. 3d 754, 757; Inland Real Estate Corp. v. Oak Park Trust and Savings Bank, 127 Ill. App. 3d 535, 549 (1st Dist. 1984); Bass v. South Cook County Mosquito Abatement Dist., 236 Ill. App. 3d 466, 467 (1st Dist. 1992). Since there is no statute providing for a recovery of taxes that may have been wrongly but voluntarily paid without protest, there is no method by which appellants would be entitled to any relief regarding prior years' assessments, assuming *arguendo* they were excessive.

² Sales reported for comparables #6 and #7 in the appellants' grid analysis are dated sales.

Based on the foregoing evidence and argument, the appellants request a reduced improvement assessment of \$82,800 or \$49.40 per square foot of living area for a total assessment of \$108,530 which would reflect a market value of \$325,623 or \$194.29 per square foot of living area, including land, at 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 \$115,410. The subject property has an improvement assessment of \$89,680 or \$53.51 per square foot of living area. The subject's assessment reflects a market value of \$349,833 or \$208.73 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.

In response to the appellants' evidence, the board of review submitted a memorandum prepared by Chris E. LeVan of the Milton Township Assessor's Office along with copies of property record cards for both parties' comparables. As to equity, the assessing official contends when comparing the subject split level to the six split-level dwellings presented by both parties, the subject is "very much assessed in line" and asserted the subject's higher per-square-foot improvement assessment reflects the subject's enclosed porch which is not a feature of any of the other split-level comparables. As to market value, it was argued that appellants' comparable sales #1, #2 and #3 support the subject's estimated market value on a per-square-foot basis and argued that sale #1 was the best value indicator given its design and location in the neighborhood. Appellants' sale #4 was an "Administrator's Sale" and was excluded from the assessing officials' sales ratio study. Without further explanation, appellant's comparable #3 is depicted on the spreadsheet and property record card as containing 1,092 square feet of living area which differs from the dwelling size reported on the township assessor's website for this property.

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted a spreadsheet with information reiterating the appellants' comparable properties and setting forth three comparables on behalf of the board of review with equity data, one of which also sold. Board of review comparable #3 which recently sold is the same property as appellants' comparable #1. The board of review comparables have parcels ranging in size from 7,490 to 7,645 square feet of land area and have each been improved with a split-level dwelling of frame or frame and masonry exterior construction. The homes were each built in 1988 and range in size from 1,612 to 1,652 square feet of living area. Each dwelling has a partial basement/lower level with finished area, central air conditioning and a two-car garage containing 462 square feet of building area. Two of the comparables each have a fireplace. The comparables have improvement assessment ranging from \$84,180 to \$86,320 or from \$52.12 to \$52.25 per square foot of living area. The common comparable sold in March 2017 for \$338,000 or \$206.10 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment on both equity and market value grounds.

Conclusion of Law

The taxpayers contend in part assessment inequity as a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 through #5 due to differences in design and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining split-level comparables presented by the appellants and the board of review, with one common property. These comparables bracket the subject in dwelling size and are similar in several features. The comparables had improvement assessments that ranged from \$50.39 to \$52.25 per square foot of living area. The subject's improvement assessment of \$53.51 per square foot of living area falls above the range established by the best comparables in this record. Given that the subject has an enclosed porch, which is not a feature of the comparables, the subject would be expected to have an improvement assessment at the higher end of the range on a per-square-foot basis. However, the Board also has taken into consideration the appellants' report of no updating or improvements to the dwelling for the prior 15 years which was unrefuted on this record. Furthermore, the appellants indicated that replacement parts for the enclosed porch are obsolete. Therefore, based on this record and after giving due consideration to the reported condition of the subject dwelling and age of the enclosed porch, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The appellants also contended the market value of the subject property was 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). After an analysis of the market value data in the record, giving greatest weight to the comparables most similar in dwelling size to the subject, and considering the reduction in assessment for lack of assessment equity, the Board finds that no further reduction in the subject's assessment is warranted on market value grounds.

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: November 16, 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

Donald & Janet Wolf
1011 W Shedron Way
Lombard, IL 60148

COUNTY

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