



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

APPELLANT: Lawrence Mertes
DOCKET NO.: 19-02708.001-R-1
PARCEL NO.: 07-27-207-013

The parties of record before the Property Tax Appeal Board are Lawrence Mertes, 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: \$34,670
IMPR.: \$97,550
TOTAL: \$132,220

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 2-story dwelling of frame and brick exterior construction containing 2,360 square feet of living area. The dwelling was constructed in 1994 and is approximately 25 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 2-car garage containing 420 square feet of building area, and an enclosed screened porch containing 144 square feet of living area. The property has an 8,583 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant, Lawrence Mertes, appeared before the Property Tax Appeal Board contending overvaluation and inequity in assessment with regard to both land and improvement assessments as the bases of the appeal.¹ In support of these arguments, the appellant submitted descriptions

¹ Although the appellant requested an assessment reduction to both land and improvement (dwelling), the record does not contain evidence of land sales. Therefore, the Property Tax Appeal Board will analyze and determine the

and assessment information on eight comparables containing both sales and assessment data. Two comparables are located in Naperville and the remaining comparables are located in Aurora. The comparables are improved with 2-story single-family dwellings that range in size from 2,377 to 3,005 square feet of living area. The dwellings are of frame exterior construction and range in age from 19 to 41 years old. Features include basements with two comparables having a finished area. Other features include central air conditioning and a 2-car garage. Seven comparables have one or two fireplaces. These properties have sites ranging in size from 7,200 to 26,502 square feet of land area. The comparables sold from November 2017 to April 2019 for prices ranging from \$280,000 to \$360,000 or from \$112.53 to \$142.03 per square foot of living area, including land.

These comparables had land assessments ranging from \$15,060 to \$44,310 or from \$1.17 to \$3.32 per square foot of land area and improvement assessments ranging from \$70,010 to \$126,790 or from \$28.99 to \$44.39 per square foot of living area.

Mertes testified that he is the original owner of the subject property and has not made any major improvements to the home since it was built in 1994. The home has the original carpet except in the family room. Mertes testified that the school is directly behind his home and the sewer is in the middle of his backyard. The appellant noted that in the previous years, he has had a reduction in the total assessment, but for the 2019 tax year, his property's assessment increased by 12% compared to the previous tax year assessment. Based on this evidence and testimony, the appellant requested an assessment reduction to his land and home.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,220. The subject's assessment reflects a market value of \$400,788 or \$169.83 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 \$97,550 or \$41.33 per square foot of living area and a land assessment of \$34,670 or \$4.04 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted through the township assessor information on six comparable properties all located in the City of Naperville and either in the same neighborhood or adjacent neighborhood as the subject property. The comparables are improved with 2-story dwellings of frame or frame and brick exteriors that range in size from 1,990 to 2,552 square feet of living area. The dwellings were built from 1987 to 1996. Each home features an unfinished basement, a fireplace and a 2-car garage ranging in size from 400 to 480 square feet of building area. The comparables sold from May 2018 to June 2019 for prices ranging from \$385,000 to \$420,000 or from \$160.66 to \$193.47 per square foot of living area, including land. The comparables have land assessments ranging from \$32,510 to \$40,740 or from \$3.71 to \$4.78 per square foot of land area, and improvement assessments ranging from \$84,040 to \$100,260 or from \$39.29 to \$42.23 per square foot of building area.

value of the subject property with land and improvement together. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App.3d. 774 (2nd Dist. 1986).

Representing the board of review was Mr. Donald Whistler. Mr. Whistler called Naperville Township Deputy Assessor Paul DeMoon as a witness to testify regarding the evidence he prepared on behalf of the board of review. Mr. DeMoon testified that the year 2019 was the beginning of a new quadrennial where all the properties in the Naperville Township were reassessed. Any property that was considered to be an outlier in terms of being underassessed was reviewed and, where necessary, “brought back up” in line with other similar properties. Mr. DeMoon explained that this is the reason why some properties such as the appellant’s may have a higher percentage increase than their neighbors. Mr. DeMoon testified that each of the board of review comparables were in close proximity to the subject and similar in characteristics to the subject property. With regard to the appellant’s comparables, DeMoon added that six of the appellant’s eight comparables are located in the City of Addison which is a less desirable market area than Naperville where the subject property is located. He added that Naperville is a “destination city” to where people will seek to move due to highly-rated schools and other desirable city amenities.

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. DeMoon was questioned about the upgrades to the board of review comparables as depicted by the corresponding MLS data sheets. He testified that in conducting a mass appraisal, the township has 36,000 parcels and is not privy to the inside of each home. For this reason, the township assessor presumes that each dwelling is in “average” condition unless there is additional information presented to indicate otherwise.

In written rebuttal, the appellant submitted photographs and the description of the properties from the Multiple Listing Service (MLS) depicting that the board of review comparables have newer features and/or upgrades such as higher ceilings, upgraded molding, floors, doors and windows and appliances. The appellant testified as to the specific amenities described in the MLS listing sheets associated with each of the board of review comparables that the subject property lacks. Upon questioning by the Administrative Law Judge, the appellant stated that he did not submit any pictures of the interior or the exterior of subject property for this tax year appeal.

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 the grounds of overvaluation.

As an initial matter, the appellant’s argument concerning the increase in the subject's assessment from 2018 to 2019 by a purported 12% has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. Moreover, the Board recognizes that tax

year 2019 was the start of the new general assessment cycle in Naperville Township wherein assessing officials are required to revalue properties. Furthermore, the remainder of this decision will address whether the appellant was able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data. Lastly, the Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments or overvaluation exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellant's argument no weight.

The parties submitted a total of fourteen comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1, #2, #3, #5, #7, and #8 as each of these properties is located outside of the subject's city and not as likely to be reflective of the subject's fair market value as the remaining comparables that are located in closer proximity and in similar market area as the subject. Furthermore, the appellant's comparable #2 sold in 2017, which is dated and less indicative of fair market value as of the subject's January 1, 2019 assessment date. In addition, the Board gave less weight to appellant's comparable #6 based on its significantly larger dwelling size, and board of review comparable #2 based on its meaningfully smaller dwelling size relative to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #4, along with the board of review comparables #1, #3, #4, #5, and #6. These sales are similar in location, dwelling size, age and features. However, most of these properties have upgrades or improvements which the subject lacks suggesting that downward adjustments should be considered to these comparables for these superior features in order to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$343,000 to \$420,000 or from \$142.03 to \$191.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$400,788 or \$169.83 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record both on a total market value basis and on a price per square foot of living area, including land, basis. Based on this evidence, and after considering adjustments to the comparables for differences from the subject, the Board finds that the appellant 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 taxpayer also contends unequal treatment in the subject's land and building assessments 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 appellant did not meet this burden of proof and a reduction in the subject's land or improvement assessments is not warranted on the grounds of equity in assessment.

The parties submitted the same comparables in support of their assessment equity arguments. For similar reasons mentioned above, the Board finds that the best evidence of assessment equity to be the board of review comparables #1, #3, #4, #5, and #6 which are in close proximity to the subject property and are overall most similar in site size, dwelling size, age and features. As to appellant's comparables #4 and #6 which are the only two of the appellant's comparables located in close proximity to the subject, each of these has a site size that is larger than the subject's lot and were therefore given reduced weight as the appellant is requesting a reduction in the land assessment and, thus, the Board will consider the sites most similar to the subject in size and location. The best equity comparables in the record have land assessments ranging from \$32,510 to \$40,740 or from \$3.71 to \$4.48 per square foot of land area, and improvement assessments ranging from \$88,090 to \$100,260 or from \$39.29 to \$40.59 per square foot of living area. The subject's land assessment of \$34,670 or \$4.04 per square foot of land area and improvement assessment of \$97,550 or \$41.33 per square foot of living area and falls substantially within the range established by the best equity comparables in this record. Although the subject's improvement assessment on a per square foot of living area basis is slightly above the range, the subject has an enclosed screened porch which the comparables lack. After considering necessary adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's land and improvement assessments are supported, and no reduction is warranted on the basis of assessment equity.

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

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