



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

APPELLANT: Gregory Kirk
DOCKET NO.: 19-02755.001-R-1
PARCEL NO.: 05-01-400-005

The parties of record before the Property Tax Appeal Board are Gregory Kirk, 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 **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: \$33,170
IMPR.: \$128,120
TOTAL: \$161,290

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 two-story dwelling of frame construction with 2,726 square feet of living area. The dwelling was constructed in 2011. Features of the home include a full basement, central air conditioning, and a 462 square foot garage. The property has a 13,268 square foot site and is located in Lombard, Milton Township, DuPage County.

The appellant contends land assessment inequity as the basis of the appeal; no dispute was raised concerning the improvement assessment. In support of this argument the appellant submitted information on four equity comparables located within 0.10 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 15,115 to 21,390 square feet of land area. The comparables have land assessments ranging from \$35,010 to \$43,760 or from \$1.63 to \$2.45 per square foot of land area.

The appellant also submitted a letter contending that the comparables support a reduction in the subject's land assessment and asserting that the recent reduction in the land assessment for comparable #1 from \$43,760 to \$35,010 further supports the requested reduction.

Based upon this evidence, the appellant requested the subject property's land assessment be reduced to \$21,760 or \$1.64 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,880. The subject property has a land assessment of \$43,760 or \$3.29 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted grid analyses of the board of review's and the appellant's equity comparables, a map depicting the locations of the comparables in relation to the subject property, and a letter arguing that the subject's land assessment is similar to the comparables and contending that the recent reduction in the land assessment of the appellant's comparable #1 was for the purpose of excluding a portion of a cul-de-sac and sidewalk that are located on that property. The board of review submitted an aerial photograph of the appellant's comparable #1.

The board of review's five equity comparables are located within 0.05 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels have either 13,265 or 13,268 square feet of land area. The comparables have land assessments of \$44,950 or \$3.39 per square foot of land area for assessment year 2020. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellant maintained that because the board of review's grid analysis presented assessment values for the 2020 assessment year rather than the 2019 assessment year at issue in this appeal, the board of review's comparables should not be considered in this appeal. The appellant explained that the subject's neighborhood consists of 29 homes, all of which were constructed by the same builder in 2011, except the appellant's comparables #1 and #3 which were constructed by a different builder in 2010 and 2013, respectively. The appellant further stated that the lots in the subject's neighborhood are all about the same size and each has some slope or a retaining wall in the backyard. The appellant contended that the properties in the subject's neighborhood area all comparable to the subject. Although the appellant admitted that all of the properties in the subject's neighborhood have similar total land assessments, except for the appellant's comparables #1 and #3 which have lower total land assessments, the appellant disagreed that these properties should be assessed similarly on a total land assessment basis and argued instead that these properties should be similarly assessed on a per square foot basis. The appellant disagreed with the reduction in the total land assessment of the appellant's comparable #3, which resulted in a much lower assessment on a per square foot basis. Finally, the appellant presented information on three additional comparables with parcels ranging in size from 15,605 to 16,119 square feet of land area and having land assessments of \$43,760 or from \$2.71 to \$2.80 per square foot of land area.

Conclusion of Law

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine comparables for the Board's consideration. The Board gives less weight to the board of review's comparables as the board of review did not present information regarding the 2019 assessment year which is at issue in this appeal.

The Board did not consider the additional three comparables presented by the appellant in rebuttal. Section 1910.66(c) of the rules of the Board provides as follows:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code §1910.66(c).

The Board finds the best evidence of assessment equity to be the appellant's four comparables. These comparables have land assessments that range from \$35,010 to \$43,760 or from \$1.63 to \$2.45 per square foot of land area. The subject's land assessment of \$43,760 or \$3.29 per square foot of land area falls within the range established by the best comparables in terms of total land assessment despite the subject's smaller lot size and above the range on a per square foot basis. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

March 15, 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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