



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

APPELLANT: Christine Bartelli
DOCKET NO.: 19-06368.001-R-1
PARCEL NO.: 04-12-212-045

The parties of record before the Property Tax Appeal Board are Christine Bartelli, 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: \$22,230
IMPR.: \$95,323
TOTAL: \$117,553

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 single-family dwelling of frame exterior construction with 1,916 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an attached 484 square foot garage, a 269 square foot screened porch and a 304 square foot patio. The property has an 11,326 square foot or approximately .26-acre site which backs to a park and is located in Winfield, Winfield Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. In support of this argument, the appellant submitted information on six equity comparables, three of which are located in the same neighborhood code as the subject and within .4 of a mile of the subject. The remaining three comparables are from 1.8 to 2.2-miles from the subject property. The comparable dwellings each consist of one-story homes of brick or frame and brick exterior construction. The dwellings were built between 1971 and 2003

and range in size from 1,644 to 2,492 square feet of living area. Each comparable has a full or partial basement, one of which is partially finished,¹ central air conditioning and a garage ranging in size from 418 to 708 square feet of building area. Five comparables each feature a fireplace; two of the comparables each have screened porches; four of the comparables have decks ranging in size from 192 to 392 square feet of building area; two comparables each have a patio and one comparable has a shed. These comparables reportedly have improvement assessments ranging from \$67,760 to \$107,010 or from \$40.98 to \$43.55 per square foot of living area.²

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$95,323 or \$49.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,760. The subject property has an improvement assessment of \$113,530 or \$59.25 per square foot of living area.

In a memorandum, the board of review remarked on differences between the subject and each of the appellant's six equity comparables including location on a main through street and being near a major intersection of Winfield Road and Route 38 (Roosevelt Rd.) or being on a quiet dead-end street. In addition, differences in assigned neighborhood code (proximity), age, exterior construction, dwelling size, basement finish and/or garage size. While the board of review contended that appellant's comparables #5 and #6 do not have basements, the underlying copies of property record cards and sketches for each of these homes depicts that each home has a basement.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information reiterating the appellant's comparables along with information on five equity comparables presented by the board of review, three of which are located in the same neighborhood code as the subject. The comparable dwellings each consist of one-story homes of frame or frame and brick exterior construction. The dwellings were built between 1963 and 2017 and range in size from 1,099 to 2,000 square feet of living area. Three of the comparables have basements, one of which has finished area. Based upon attached documentation, each home has central air conditioning and four of the comparables feature one or two fireplaces. Each dwelling has a garage ranging in size from 390 to 554 square feet of building area. Based upon the attached property record cards, four of the comparables have decks ranging in size from 192 to 480 square feet of building area and four comparables each have porch and/or patio amenities ranging in size from 60 to 480 square feet of building area. These comparables reportedly have improvement assessments ranging from \$36,890 to \$131,000 or from \$30.47 to \$65.50 per square foot of living area.

¹ Appellant's comparable #3 has 464 square feet of basement finished area according to the attached documentation.

² While the appellant provided supporting documentation concerning the comparables, the data did not include assessment information. As part of the board of review's evidence, a "correction" was reported concerning appellant's #6 depicting an improvement assessment of \$67,760 or \$41.22 per square foot of living area. In the absence of rebuttal addressing this discrepancy, the Property Tax Appeal Board has accepted the correction reported by the board of review.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment while also commenting that there were only four sales of ranch homes from January 2016 to the end of December 2019 as depicted in the board of review's spreadsheet. As this appeal is based upon an alleged lack of assessment uniformity, the Property Tax Appeal Board has not analyzed the sales data considered.³

For rebuttal, the appellant submitted a two-page letter along with two charts addressing the board of review's evidentiary submission. As to the locational issues regarding several of the appellant's comparable properties, the appellant contends that the subject property's street address of Waterford Drive is the first through street south of the busy intersection of Winfield Road and Geneva Road; as such it is the primary entrance to the Fredericksburg Farm subdivision approaching from the northwest and north. While the appellant agrees with the board of review assertion that Winfield Road is a major thoroughfare and noisy, the appellant contends that the subject dwelling is 405 feet from Winfield Road which is the primary route for ambulances, fire engines and police moving north from and south to the area hospital, police station and fire department. While acknowledging that the subject property backs to a park, the appellant contends that this amenity does not appear to factor into the assessment per square foot of the subject's living area.

As to the criticisms of age differences between the subject and appellant's comparables, the appellant developed Chart 1 to display the actual ages of both parties' comparables ranging from 2 to 56 years old based upon tax year 2019 with an average age of 33.1 years and an average improvement assessment per square foot of living area of \$44.26. Given the raw data on the differences in age between the subject and the parties' comparables, the appellant contends that age does not appear to be a substantive factor in the assessment.

As to the board of review's five equity comparables, the appellant argues that the subject falls within the range of the board of review's comparables on a per-square-foot basis only due to one outlier, comparable #2. If this one high-end outlier were to be removed, the subject would have the highest assessment on a per-square-foot basis in the entire record.

Finally, in conversations with local assessing officials, the appellant was told the most important factor in the assessment was "recent sales price." Thus, in Chart 2, the appellant analyzed the recent sales prices of the five board of review comparables along with the subject as compared to their total assessments (sales ratios) and concluded that the board of review comparables have assessments from 16.77% to 25.90% of their recent sales prices whereas the subject has an assessment at 26.40% of its recent sales price.

Conclusion of Law

The taxpayer 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

³ The board of review noted that the subject property last sold in June 2018 for a price of \$430,000; the subject's total assessment reflects a market value of approximately \$407,321 as depicted in the board of review's evidence.

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 parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2 and #3 along with board of review comparables #2 and #3 due to their distant locations from the subject and/or differences in dwelling size and/or finished basement areas when compared to the subject. The Board has also given reduced weight to board of review comparables #4 and #5 as neither of these dwellings have basements which is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #5 and #6 along with board of review comparable #1 which are each similar to the subject in location and present varying degrees of similarity in age, dwelling size and/or features. These comparables had improvement assessments that ranged from \$53,440 to \$76,810 or from \$40.98 to \$47.59 per square foot of living area. The subject's improvement assessment of \$113,530 or \$59.25 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. Recognizing that the subject dwelling is superior in both age and dwelling size to each of these four best comparables in the record, it is logical that the subject would have a somewhat higher total improvement assessment than these comparables. Based on this record and after thoroughly considering the evidence presented by the parties, 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 commensurate with the appellant's request 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:

October 19, 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

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