



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

APPELLANT: Donald & Christine May
DOCKET NO.: 19-07116.001-R-1
PARCEL NO.: 09-22-200-040

The parties of record before the Property Tax Appeal Board are Donald & Christine May, 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: \$67,560
IMPR.: \$36,150
TOTAL: \$103,710

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 one-story dwelling of brick exterior construction with 1,185 square feet of living area. The dwelling was constructed in 1971. Features of the home include an unfinished basement and a 769 square foot garage.¹ The property has a 26,718 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to both the subject's land and improvement.

In support of the overvaluation argument, the appellants submitted information on three comparable sales located on the same or the next street from the subject and in the same neighborhood code as the subject property. The comparables have sites that range in size from

¹ The Board finds the best description of the subject property was reported in its property record card, which was submitted by the board of review and unrefuted by the appellants.

17,500 to 30,150 square feet of land area and are improved with one-story dwellings of frame, brick or frame and brick exterior construction that range in size from 1,238 to 1,689 square feet of living area.² The dwellings were built from 1948 to 1980. Each comparable has an unfinished basement and a garage ranging in size from 252 to 728 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. The comparables sold from December 2016 to August 2019 for prices ranging from \$210,000 to \$245,000 or from \$130.76 to \$197.90 per square foot of living area, land included.

As an alternate basis of the appeal, the appellants contend assessment inequity, with respect to both the land and improvement assessments. In support of this argument, the appellants submitted information on three equity comparables located in the same assessment neighborhood code as the subject. Two of the appellants' equity comparables were also presented as comparable sales and described above. The third equity comparable has a 43,718 square foot site and is improved with one-story dwelling of brick exterior construction that has 1,864 square feet of living area. The dwelling was built in 1972 and has an unfinished basement, central air conditioning, one fireplace and a garage with 528 square feet of building area. The three equity comparables have land assessments that range from \$70,950 to \$117,570 or from \$2.53 to \$4.05 per square foot of land area. The comparables have improvement assessments that range from \$1,630 to \$24,670 or from \$0.97 to \$19.93 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$81,667. The requested assessment reflects a total market value of \$245,026 or \$206.77 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The appellants request a land assessment of \$57,560 or \$2.15 per square foot of land area and an improvement assessment of \$24,107 or \$20.34 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 \$103,710. The subject's assessment reflects a market value of \$314,368 or \$265.29 per square foot of living area, including land, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as established by the Illinois Department of Revenue. The subject has a land assessment of \$67,560 or \$2.53 per square foot of land area and an improvement assessment of \$36,150 or \$30.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties with both market value and equity information that are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 22,000 to 45,786 square feet of land area and are improved with one-story dwellings of brick exterior construction that range in size from 1,008 to 1,391 square feet of living area. The dwellings were built from 1956 to 1975. Each comparable has a basement, two with finished area and a garage ranging in size from 484 to 682 square feet of building area. Two comparables have central air conditioning and three comparables each have one or two fireplaces. The comparables sold from September 2016 to April 2018 for prices ranging from \$275,000 to \$425,000 or from \$225.04 to \$305.96 per square foot of living area, land included.

² Some property details associated with the appellants' comparables were amended or corrected with details submitted by the board of review.

The comparables have land assessments ranging from \$81,760 to \$123,330 or from \$2.69 to \$3.72 per square foot of land area and improvement assessments ranging from \$18,290 to \$36,930 or from \$13.15 to \$35.92 per square foot of living area.

The board of review submitted Comparable Notes, a map depicting the proximity of both parties' comparables to the subject property, a Comparable Report and property record cards for the subject and both parties' comparables. Its Comparable Notes describe the appellants' comparables #2 and #4 and with board of review comparable #4 as "Currently running on a reduction." The Comparable Report with both parties' comparables reported building and land adjustments with the subject reported to have a permanent land adjustment of 5%. The appellants' comparables #2 and #4 along with board of review comparable #4 have temporary building adjustments of 77%, 70% and 49%, respectively. Additionally, appellants' comparable #2 has a temporary land adjustment of 6%. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #3 along with board of review comparables #1 and #4 which have substantially larger dwelling sizes, relative to the subject and/or sold less proximate in time to the January 1, 2019, assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the appellants' comparable #1 and board of review comparables #2 and #3 which sold more proximate to the assessment date at issue and are similar to the subject in location, design and dwelling size. These comparables sold from December 2017 to May 2019 for prices ranging from \$245,000 to \$380,000 or from \$197.90 to \$305.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$314,368 or \$265.29 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellants also contend assessment inequity as an alternative 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 assessment, based on inequity is not warranted.

With respect to the subject's land assessment, the parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #4 along with board of review comparables #2, #3 and #4 which are dissimilar in size to the subject's site. The Board finds the best evidence of land assessment equity to be the appellants' comparable #2 and board of review comparable #1 which are more similar to the subject in site size. These two comparables have land assessments of \$76,220 and \$81,760 or for \$2.53 and \$3.72 per square foot of land area. The subject has a land assessment of \$67,560 or \$2.53 per square foot of land area which falls below the two best land comparables on an overall basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the comparables for differences with the subject, the Board finds the subject's land assessment is supported and no reduction is warranted.

Regarding the subject's improvement assessment, the parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #4 along with board of review comparable #4 which differ from the subject in dwelling size and/or have a temporary building assessment adjustment, which the subject property lacks.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparable #1 and board of review comparables #1, #2 and #3 which are more similar to the subject in location, design and dwelling size. These comparables have improvement assessments that range from \$24,670 to \$36,930 or from \$19.93 to \$35.92 per square foot of living area. The subject's improvement assessment of \$36,150 or \$30.51 per square foot of living area falls within the range established by the best equity comparables in the record. After considering appropriate adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

The 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 comparables presented by the parties 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 in this record.

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:

May 17, 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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