



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

APPELLANT: Matthew & Julie Carlson
DOCKET NO.: 19-07133.001-R-1
PARCEL NO.: 05-14-301-032

The parties of record before the Property Tax Appeal Board are Matthew & Julie Carlson, 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: \$34,440
IMPR.: \$154,600
TOTAL: \$189,040

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 1.5-story dwelling of frame exterior construction with 2,248 square feet of living area. The dwelling was built in 1970 and is approximately 50 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 558 square foot garage. The property has an approximately 10,019 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellants' appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of these arguments, the appellants submitted two grid analyses with sale and equity information on eight comparable properties¹ located in the same assessment neighborhood code as the subject and from 0.04 to 0.78 of a mile from the subject property.² The comparables have sites that range in size from 6,830 to 20,298 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame or frame and masonry exterior construction that range in size from 1,756 to 2,931 square feet of living area. The dwellings were built from 1922 to 1968 and range in age from 52 to 98 years. Each comparable has a basement with seven having finished area. Six comparables have central air conditioning, each comparable has one or two fireplaces and a 1-car or a 2-car garage ranging in size from 230 to 576 square feet of building area. The comparables sold from December 1996 to December 2018 for prices ranging from \$225,000 to \$616,500 or from \$94.74 to \$213.17 per square foot of living area, land included.³ The comparables have improvement assessments ranging from \$88,400 to \$172,100 or from \$37.22 to \$61.32 per square foot of living area.

The appellants submitted written comments, a spreadsheet of recent comparable sales, Milton Township Property Information sheets on the subject and each of the comparable properties and other evidence. In written comments, the appellants argued that the subject property is among the smaller homes in the area yet has one of the highest per square foot assessments, which the appellants argue demonstrates a lack of uniformity. The appellants submitted a copy of the board of review's market evidence presented at its hearing, noting the board of review used 2016 comparable sales which were not publicly available on the County's website. The appellants argued that 2016 sales do not reflect property values as of January 2019 and contended the board of review dismissed the appellants' sworn testimony at the hearing. The spreadsheet submitted by the appellants depicted fourteen comparables that sold from April 2016 to January 2020. Using this data, the appellants computed a per square foot improvement assessment value of \$52.60 for the subject. When excluding the 2020 sales the appellants derived a value of \$53.36 per square foot of living area. The appellants submitted a copy of an offer to stipulate from the DuPage County Board of Review for a total assessment for the subject of \$188,410, which appears to have been rejected by the appellants. The appellants noted that this stipulation offer is below the County's final assessment for the subject property.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$166,993. The requested assessment reflects a total market value of \$501,029 or \$222.88 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$132,553 or \$58.96 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 \$189,040. The subject's assessment reflects a market value of \$573,022 or \$254.90 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

¹ The appellants' comparables submitted in its second grid have been renumbered #5 through #8.

² Property details regarding, distance from subject, dwelling size, basement finished area and fireplaces were amended or corrected based on information reported in the property record cards for the appellants' comparable properties which were submitted by the board of review.

³ Per square foot values for appellants' comparable #8 reflect corrected dwelling size reported in the property record card for the property.

the Illinois Department of Revenue. The subject has an improvement assessment of \$154,600 or \$68.77 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted a grid analysis and property record cards on eight comparable sales. The properties are located in the same assessment neighborhood code as the subject and within 0.91 of a mile from the subject property. The comparables have sites that range in size from 7,746 to 14,418 square feet of land area and are improved with 1.5-story or 2-story dwellings of frame or frame and masonry exterior construction that range in size from 1,900 to 2,510 square feet of living area. The homes were built from 1950 to 1984. Each comparable has a finished basement, central air conditioning and one or two garages ranging in size from a combined 288 to 810 square feet of building area. Seven comparables each have either one or two fireplaces. The comparables sold from June 2017 to June 2019 for \$549,000 to \$710,000 or from \$275.49 to \$348.72 per square foot of living area, land included.

On the basis of uniformity, the board of review submitted a grid analysis and property record cards on seven equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1.5-story or 2-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,944 to 2,639 square feet of living area. The homes were built from 1950 to 1977. Each comparable has a finished basement, central air conditioning and a 2-car to a 4-car garage ranging in size from 396 to 672 square feet of building area. Six comparables each have either one or two fireplaces. The comparables have improvement assessments that range from \$133,990 to \$203,960 or from \$68.92 to \$81.33 per square foot of living area.

The board of review also submitted written comments, aerial maps of the subject and both parties' comparables, a grid analysis with the appellants' comparable properties, listing information on the appellants' comparable #6 and the PTAX-203 Real Estate Transfer Declaration for the appellants' comparable #8. The board of review critiqued the appellants' comparables noting comparable #1 lacked a recent sale date and comparable #5 was determined to be in inferior condition when compared to the subject based on a conversation with parties to the transaction. The listing information provided for comparable #6 reported the property to be sold in "as is" condition and advertised as a remodel or tear down. The PTAX-203 submitted for the appellants' comparable #8 reported the property had not been advertised on the open market and thus lacks a necessary element to an arm's length transaction.

With respect to the subject property, the board of review argued the subject had a kitchen remodel in 2011, the basement was finished in 2013 and argued "the subject had received a 7.74% reduction in 2019." Property details of the appellants' comparables were critiqued regarding lack of finished basement or larger basement size, 1-car garage feature and/or its comparable #8 being a property that was under construction which the appellants did not disclose.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants reiterated the argument that the subject's higher per square foot assessment, when compared to larger homes in the subject's market, "makes no sense and is not

fair.” The appellants argued the board of review’s comparables differ in design and location from the subject and as such, contend that six of the comparables be “disqualified” as better comparable properties are available. The appellants further argued that other property details, such as bathroom count and garage size, should disqualify board of review comparables #2, #3 and #4. The appellants contended that the board of review reported an incorrect dwelling size for its comparable #6 when compared to data reported in the online real estate website Zillow. The appellants then arrayed both parties’ comparables in a table utilizing square footage for each property as reported by Zillow.

Lastly, with respect to the appellants comparable #1, which was reported to be located across the street from the subject property, the appellants reported this property sold on April 9, 2020, for \$570,000 or \$208.26 per square foot of living area, land included. The appellants submitted a print-out from an online real estate website with a description of its comparable #1. Property information from the same online real estate website was also submitted for the board of review’s eight market value comparables. This information depicted board of review comparables #4 and #7 as completely updated or renovated with comparable #6 described as a tri-level style dwelling.

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.

As an initial matter, the appellants asserted in rebuttal that the board of review introduced seven new comparables into the record. Section 1910.50(a) of the rules of the Property Tax Appeal Board states in relevant part:

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. (86 Ill. Admin. Code, §1910.50)

Therefore, the board of review’s market value and equity comparables, having been timely submitted to the Property Tax Appeal Board in this appeal, shall be considered by the Board.

With respect to utilization of property details as reported in online real estate websites, the Board finds the application of dwelling sizes from online real estate websites lacks credibility and/or consistency when compared to property dwelling sizes that are available in county records since these figures are typically supported with property sketches that contain measurements.

Therefore, the Property Tax Appeal Board gives no weight to calculations of per square foot sale prices submitted by the appellants in rebuttal, that are based on Zillow reported data.

On basis of the appellants' overvaluation claim, the parties submitted 16 comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #4, #5, #6, #7 and #8 which differ from the subject in age, dwelling size, sale date and/or had not been advertised on the open market and therefore not an arm's length transaction. The Board gives little weight to the April 2020 sale of the appellants' comparable #1 which is approximately 16 months after the January 1, 2019 assessment date at issue in this appeal. The Board gives less weight to board of review comparables #2, #3, #4, #6, #7 and #8 which differ from the subject in age, degree of updates and/or sold in 2017, less proximate to the January 1, 2019, assessment date at issue.

The Board finds the best evidence of market value to be the appellants' comparable #3 and board of review comparables #1 and #5 which sold proximate to the January 1, 2019, assessment date and are more like the subject in terms of location, age, dwelling size and other features. These best comparable sales sold from November 2018 to June 2019 for prices ranging from \$510,000 to \$670,000 or from \$205.56 to \$285.61 per square foot of living area, land included. The subject's assessment reflects a market value of \$573,022 or \$254.90 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 from the subject, the Board finds a reduction in the subject's assessment on an overvaluation basis is not justified.

The appellants also contend assessment inequity 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). After considering appropriate adjustments to the best equity comparables in the record, the Board finds a reduction in the subject's assessment is not justified.

The parties submitted 15 equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #4, #5, #6 and #7 along with board of review comparables #2, #3, #5 and #6 which differ from the subject in age and/or dwelling size. The Board finds the best equity comparables to be the appellants' comparable #3 along with board of review comparables #1, #4 and #7 which are more like the subject in location, age, dwelling size and other features. These comparables have improvement assessments ranging from \$149,410 to \$178,710 or from \$60.22 to \$80.32 per square foot of living area. The subject has an improvement assessment of \$154,600 or \$68.77 per square foot of living area which falls within the range established by the best equity comparables in the record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

Regarding the appellants' argument that the subject's higher per square foot assessment indicates a lack of uniformity, the Board notes the following: 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. Furthermore, accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

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

AGENCY

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