



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

APPELLANT: Alvero Ancede
DOCKET NO.: 19-08265.001-R-2 through 19-08265.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alvero Ancede, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-08265.001-R-2	08-03-101-004	40,030	63,940	\$103,970
19-08265.002-R-2	08-03-101-003	76,700	0	\$76,700

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 1-story dwelling of brick exterior construction with 1,666 square feet of living area. The dwelling was constructed in 1957 and is approximately 62 years old. Features of the home include a basement, central air conditioning,¹ a fireplace, and a 414 square foot garage. The property consists of two parcels with a combined 104,056 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on fourteen equity comparables in three grids. The appellant disclosed that twelve comparables are located on the same street as the subject and six comparables are located within

¹ The parties differ regarding the subject's central air conditioning amenity. The Board finds the best evidence of this feature is found in the appellant's evidence which discloses that the subject property has central air conditioning.

the same assessment neighborhood code as the subject. The parcels range in size from 30,536 to 182,108 square feet of land area.

The appellant's comparables have land assessments ranging from \$46,000 to \$219,640 or from \$0.34 to \$2.40 per square foot of land area. The appellant reported that comparable #1 sold in November 2018 for \$45,000 and comparable #10 sold in August 2017 for \$35,000.

Nine comparables are improved with 1-story, part 1-story part 2-story, 2-story, or 2.5-story homes² ranging in size from 2,424 to 7,700 square feet of living area. The dwellings were built from 1950 to 2014. Comparables #2, #4, #5, and #6 each have a basement, central air conditioning, one to four fireplaces, and a garage ranging in size from 759 to 1,438 square feet of building area. These nine comparables have improvement assessments ranging from \$59,360 to \$405,040 or from \$18.00 to \$61.58 per square foot of living area. The appellant reported that comparable #4 sold in September 2019 for \$100,000.

Based on this evidence the appellant requested a reduction in the subject's combined land assessment to \$64,577 or \$0.62 per square foot of land area and a reduction in the subject's improvement assessment to \$35,000 or \$21.00 per square foot of living area.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total combined assessment for the subject of \$224,970. The subject property has a combined land assessment of \$161,030 or \$1.55 per square foot of land area and an improvement assessment of \$63,940 or \$38.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, together with a grid of the appellant's comparables #4, #5, and #6 and a map depicting the locations of the board of review's comparables and these three appellant's comparables in relation to the subject. The board of review also submitted a brief contending that the appellant's comparable #1 has an inferior location on a busy road compared to the subject and the appellant's comparable #10 was not advertised for sale and was a transfer between owners of adjacent land.

The board of review's three comparables are located from 0.16 to 0.45 of a mile from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 30,378 to 165,554 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 1,665 to 2,142 square feet of living area. The dwellings were built from 1955 to 1971. Each home has a basement, two of which have finished area, and a garage ranging in size from 528 to 932 square feet of building area. Two homes each have central air conditioning and one home has two fireplaces. The comparables have land assessments ranging from \$46,000 to \$211,320 or from \$1.08 to \$1.51 per square foot of land area and improvement assessments ranging from \$62,520 to \$88,720 or from \$37.55 to \$41.42 per square foot of living area.

² Additional details of these comparables not reported by the appellant are found in the board of review's grid analysis of three of the appellant's comparables.

Based on this evidence the board of review requested confirmation of the subject's land and improvement assessments.

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).

As an initial matter, the Board recognizes that the appellant submitted evidence of three comparable sales, two of which were sales of unimproved land. Given that the appellant did not contend overvaluation as a basis for this appeal, the Board will not further examine this evidence.

With respect to the land assessment, the record contains a total of seventeen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, #6, #9, #10, #12, #13, and #14 and the board of review's comparables #1 and #2, due to significant differences from the subject in lot size. The Board finds the best evidence of land assessment equity to be the appellant's comparables #2, #5, #7, #8, and #11 and the board of review's comparable #3, which are more similar to the subject in site size. These comparables have land assessments ranging from \$90,580 to \$166,050 or from \$0.99 to \$1.51 per square foot of land area. The subject's combined land assessment of \$161,030 or \$1.55 falls above the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board find the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

With respect to the improvement assessment, the record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #5, #6, #7, #8, #13, and #14 and the board of review's comparable #2, due to significant differences from the subject in design, dwelling size, and/or age.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #4 and #11 and the board of review's comparables #1 and #3, which are more similar to the subject in dwelling size, design, and age; however, three of these comparables are much larger homes than the subject dwelling. These comparables have improvement assessments that range from \$59,360 to \$149,270 or from \$20.30 to \$61.58 per square foot of living area. The subject's improvement assessment of \$63,940 or \$38.38 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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 improvement assessment is not 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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alvero Ancede
4224 Evergreen Drive
Lisle, IL 60532

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187