



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

APPELLANT: Philip Gerwin
DOCKET NO.: 19-08910.001-R-1
PARCEL NO.: 02-10-401-028

The parties of record before the Property Tax Appeal Board are Philip Gerwin, 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 **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: \$60,220
IMPR.: \$53,080
TOTAL: \$113,300

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 54,423 square foot site improved with a one-story dwelling of masonry exterior construction containing 1,619 square feet of living area. The dwelling was built in 1952 and is approximately 67 years old. Features of the home include a basement that is partially finished, one fireplace and a two-car attached garage. The property is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity with respect to the land as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables have sites ranging in size from 67,367 to 145,942 square feet of land area. These properties have land assessments of \$60,220 or \$90,330 or from \$.62 to \$.97 per square foot of land area, rounded.

In a written statement the appellant asserted the comparables are the subject's immediate adjacent neighbors. He explained that comparables #1 and #3 have similar situations as the subject with 1/3 of an acre being used for both an access easement running the 300-foot length of his property for the exclusive use of five neighbors and as dedicated flood drainage for Springbrook Creek. The appellant asserted that comparable #2 only shares the drainage creek. The appellant calculated the land assessments for the comparables to be \$.619, \$.96, and \$.894 per square foot of land area, respectively, for an average of \$.824 per square foot of land area. Applying the average land assessment to the subject's site resulted in a requested land assessment of \$44,844.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,300. The subject property has a land assessment of \$60,220.

In support of its contention of the correct assessment the board of review submitted a written statement from the township assessor and seven equity comparables identified by the assessor. The Bloomington Township Assessor explained the Assessor's Office values residential property based on a uniform site basis. The assessor explained that in the subject property's neighborhood lots ranging in size from 25,000 to 70,000 square feet receive a uniform site assessed value of \$60,220. Sites with land area greater than 70,000 square feet have a site assessed value of \$90,330. The assessor explained that appellant's comparable #3 with 67,367 square feet has a land assessment of \$60,220. Appellant's comparables #1 and #2 have sites that are larger than 70,000 square feet and each has a land assessment of \$90,330.

The assessor identified seven comparables, with comparable #2 being the same property as appellant's comparable #1. The comparables range in size from 23,970 to 145,942 square feet of land area. The comparables have land assessments of \$48,150, \$60,220 or \$90,330.

The board of review requested confirmation of the assessment.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the land assessment 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant contested the land assessment using a square foot of land area as the unit of comparison. The board of review responded with a statement from the township assessor that residential land in the subject's area was not valued or assessed on a per square foot basis but on a site value basis. Land can be valued on a per square foot basis, on a front foot basis, on a per acre basis, on a site basis, or units buildable basis. The appropriate unit is usually the unit used in the marketplace when sites are bought and sold. The site or lot unit of comparison is used

when the market does not indicate a significant difference in lot value even when there is a difference in lot size. The site value method is more prevalent in residential subdivisions. In this appeal, the appellant presented no evidence that the site value method of valuing land in the subject's area was incorrect basis in establishing land value.

The board of review evidence disclosed that lots in the subject property's neighborhood ranging in size from 25,000 to 70,000 square feet receive a uniform site assessed value of \$60,220. Appellant's comparable #3 and board of review comparables #4, #5, #6, and #7 range in size from 49,296 to 67,637 square feet of land area and each has a land assessment of \$60,220. The subject, with 54,423 square feet of land area, has a land assessment of \$60,220. The record demonstrates the subject's land assessment was determined using the same site value as lots similar in size and in accordance with the land assessment methodology utilized by the township assessor. The Board finds that the subject's land was being assessed in a uniform manner.

The appellant asserted that the subject property was impacted by an access easement and as dedicated flood drainage for Springbrook Creek. The Board finds; however, the appellant presented no market data demonstrating the subject's land value as reflected by the land assessment or total market value as reflected by the subject's total assessment was excessive and not reflective of market value give the easement and flood drainage. Therefore, the Board gives this aspect of the appellant's argument little weight.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's 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

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