



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

APPELLANT: David Anderson
DOCKET NO.: 20-07693.001-R-1
PARCEL NO.: 06-08-320-013

The parties of record before the Property Tax Appeal Board are David Anderson, 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: \$16,110
IMPR.: \$44,010
TOTAL: \$60,120

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 2020 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 2-story dwelling of frame construction with 1,408 square feet of living area. The dwelling was constructed in 1948. Features of the home include an unfinished basement and a detached garage containing 315 square feet of building area. The property has a 7,250 square foot site and is located in Lombard, York Township, DuPage County.

The appellant, David Anderson, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.¹ In support of this argument, the appellant submitted a grid analysis containing information on four comparable sales located within six blocks of the

¹ Although the appellant requested an assessment reduction to both land and improvement (dwelling), the record does not contain evidence of land sales. Therefore, the Property Tax Appeal Board will analyze and determine the value of the subject property with land and improvement together. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App.3d. 774 (2nd Dist. 1986).

subject property and within the same assessment neighborhood code as the subject property. The comparable properties have sites ranging in size from 7,619 to 14,135 square feet of land area which have each been improved with 1.5-story or 2-story dwellings of frame or brick and frame exterior construction built between 1926 and 1968. The dwellings range in size from 1,193 to 2,273 square feet of living area. Each comparable has an unfinished basement and a 1-car or a 2-car garage. One comparable has central air conditioning, and two comparables each have a fireplace. The comparables sold from February 2017 to February 2019 for prices ranging from \$150,000 to \$255,000 or from \$107.49 to \$127.36 per square foot of living area, including land. The appellant provided the Property Record Details extracted from the Township Assessor's website for the subject property and each of the comparables. Appellant also submitted a narrative contending that the average price per square foot of living area of the comparables is well below the subject's price per square foot of living area as reflected by the assessment.

Based on this evidence and argument, the appellant requested the subject's land and improvement assessments be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,060. The subject's assessment reflects a market value of \$212,754 or \$151.10 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 7,500 to 15,000 square feet of land area and are improved with 2-story dwellings with frame and aluminum, frame and masonry, or frame and brick exterior construction that range in size from 1,320 to 1,468 square feet of living area. The dwellings were built from 1920 to 1953. Three homes have a basement, one with finished area; three dwellings have central air conditioning; three comparables have one or two fireplaces; and each comparable has an attached or a detached garage ranging in size from 288 to 528 square feet of building area. The comparables sold from January 2017 to April 2019 for prices ranging from \$230,000 to \$311,000 or from \$156.68 to \$222.94 per square foot of living area, including land. The board of review also provided a map depicting the location of comparables submitted by both parties in relation to the subject property, and copies of property record cards for the comparables submitted by the parties.

In rebuttal, the appellant argued that each of the board of review comparables are far superior in condition when compared to the subject property. The appellant cited the information from the Multiple Listing Service (MLS) sheets associated with the sales of each of the board of review comparables.

The appellant, David Anderson, testified before the Property Tax Appeal Board that the four comparable sales support his request for a reduction in assessment as they are in similar condition as the subject dwelling. Mr. Anderson calculated the average lot size, age, dwelling size, sale price, and price per square foot of the four comparable sales to reach the assessment requested for the subject property. With regard to his request for a reduction to the land assessment, the appellant similarly used a mathematical calculation to determine the average

price per square foot of the land assessments for his comparables arguing that the subject land should match the average price per square foot of his comparables. Additionally, Mr. Anderson testified that his property experiences recurrent flooding in his yard with each heavy rainstorm and melting snow. The photos submitted into evidence depict the appellant's entire yard under water which the appellant testified occurred each of the last four months. His basement has also flooded in the past and the exterior of his home has extensive wood rotting and peeling paint for which he has been fined by the Village of Lombard for code violations. Additionally, Mr. Anderson testified that his home is located on a street with extremely heavy traffic flow, unlike the board of review comparables which are more secluded from heavy traffic.

The board of review called York Township Deputy Assessor, Linda Tregler, as its witness. Ms. Tregler testified that sales ratio studies are based on mean (not average) sale prices and prices per square foot unlike the calculations utilized by the appellant. Ms. Tregler argued that the board of review comparables are more similar to the subject in design with all being 2-story homes as is the subject, rather than 1.5-story homes as are three of the four comparables chosen by the appellant. Additionally, Ms. Tregler contended that all homes are assessed as if they are in "average" condition and then are adjusted based on their known condition. As to the appellant's home, the assessing officials have designated this home as being in "fair" condition which is below "average" which is reflected in the subject home having one of the lowest assessments of the homes with similar characteristics in the subject's neighborhood. Based on this evidence and testimony, the board of review requested the assessment be sustained.

Under cross examination, Ms. Tregler did not dispute that the MLS data sheets cited by the appellant describe the board of review comparables as each having undergone extensive exterior and interior renovations and upgrades which the subject property does not have.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, contrary to the appellant's argument that the Board should determine the subject's assessment by calculating the average sale price per square foot of living area, including land, of those comparables deemed most similar to the subject, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic mathematical formula. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)).

The Board finds the parties submitted a total of eight comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #3, along with board of review comparable #2 based on their

sale dates in 2017 which occurred twenty-eight months or longer before the January 1, 2020 assessment date at issue and, therefore, less likely to be indicative of the subject's market value as of the assessment date than the remaining sales in the record which sold more proximate in time to the lien date. The Board gave reduced weight to board of review comparables #1, #3, and #4, as each of these properties has undergone extensive exterior and interior renovations and upgrades as depicted in the photographs and as described by the unrefuted testimony of the appellant.

The Board finds that based on this record and the testimony of the parties, the best evidence of market value to be appellant's comparables #1 and #4 which are most similar to the subject in location, age, and condition. These best comparables in the record sold in October 2018 and February 2019 for prices of \$150,000 and \$175,000 or for \$125.73 and \$107.49 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$212,754 or \$151.10 per square foot of living area, including land, which is higher than the two best comparables in the record both on an overall value basis and on a per square foot of living area basis. Additionally, considering the persistent flooding issue of the subject property and the overall condition of the subject dwelling, and after considering adjustments to the comparables for differences from the subject, the Board finds that the appellant established by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is warranted.

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: July 19, 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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