



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

APPELLANT: Sherri Stonitsch
DOCKET NO.: 20-08153.001-R-1
PARCEL NO.: 09-11-105-010

The parties of record before the Property Tax Appeal Board are Sherri Stonitsch, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$68,100
IMPR.: \$56,400
TOTAL: \$124,500

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 one-story dwelling of brick exterior construction with 1,147 square feet of living area. The dwelling was built in 1957. Features of the home include a basement, central air conditioning, a fireplace, and a garage with 612 square feet of building area.¹ The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends a lack of assessment equity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on eight equity comparables with the same assessment neighborhood code as the subject and located within 0.45 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or frame exterior construction ranging in size from 1,102 to 1,222 square feet

¹ Some of the features for the subject property were found in the property record card submitted by the board of review.

of living area. The dwellings were built from 1956 to 1958. Each comparable has a basement and a garage ranging in size from 242 to 650 square feet of building area. Four comparables each have one or two fireplaces, and four comparables each have central air conditioning. The comparables have improvement assessments ranging from \$54,900 to \$68,560 or from \$49.53 to \$56.71 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within 0.77 of a mile from the subject property and one of which is located within the same assessment neighborhood code as the subject. The appellant's comparable sale #2 is the same as the appellant's equity comparable #4. The appellant reported that the four comparables are improved with one-story dwellings ranging in size from 1,064 to 1,222 square feet of living area. The dwellings were built from 1955 to 1960. The comparables sold from August 2018 to October 2020 for prices ranging from \$344,000 to \$405,000 or from \$306.48 to \$331.42 per square foot of living area, land included.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,980. The subject's assessment reflects a market value of \$458,024 or \$399.32 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. The subject property has an improvement assessment of \$84,880 or \$74.00 per square foot of living area.

The board of review submitted assessment grid analyses and property record cards for both parties' comparables along with a location map depicting all the comparables. The property record cards disclosed the appellant's four comparable sales have sites ranging from 7,845 to 13,800 square feet of land area improved with dwellings of frame or brick exterior construction and basements, three of which have finished area. Two of the appellant's comparable sales have central air conditioning, and two comparable sales have one or two fireplaces. The township assessor argued that the appellant's comparables are inferior to the subject in grade, exterior construction, and/or garage size. In addition, the township assessor contends that four comparables have location issues, however the assessment data analysis reported seven of the appellant's eleven equity/sales comparables had -10 adjustments for both the land and the improvements. In addition, the parties differed regarding the description and sale price of appellant's comparable sale #1, but the submitted property record card disclosed the house was 50% demolished on September 8, 2020 after it sold in May 2020, and the remainder of the old house was demolished in 2021.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with only equity data. The comparables are located within 0.51 of a mile from the subject property and within the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 1,266 to 1,565 square feet of living area. The dwellings were built from 1951 to 1953. Each comparable has a basement and a garage ranging in size from 276 to 440 square feet of building area. One comparable has central air conditioning, and two comparables each have one fireplace. The comparables have improvement assessments ranging from \$94,130 to \$107,560

or from \$68.73 to \$74.35 per square foot of living area. The township assessor asserted all of the board of review comparables are similar to the subject in grade and exterior construction.

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

In written rebuttal, the appellant's counsel submitted a grid analysis containing the suggested best comparables sales for further clarity and also asserted the county's equity comparables alone support a reduction on "building price/SF" for the subject property. Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellant's requested assessment reduction.

Conclusion of Law

The appellant contends in part 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). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

With respect to the appellant's assessment equity argument, the parties submitted a total of 12 suggested comparables for the Board's consideration. The Board gives less weight to the board of review equity comparables #1 through #3 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as the board of review comparable #4 which are similar to the subject in location, dwelling size, age, foundation, and other features. These comparables have improvement assessments ranging from \$54,900 to \$94,130 or from \$49.53 to \$74.35 per square foot of living area. The subject's improvement assessment of \$84,880 or \$74.00 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to 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 warranted on the grounds of lack of assessment equity.

Alternatively, the appellant contends that 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 based on overvaluation is warranted.

The Board finds the only market value evidence in the record are the four comparable sales presented by the appellant. The Board gives less weight to the appellant's comparable sale #1, which the property record card submitted by the board of review revealed sold in May 2020 with 50% of the dwelling demolished by September 2020 and its remainder demolished by 2021. The Board also gives less weight to the appellant's comparable sale #2 that sold in October 2018 which is less proximate in time to the subject's January 1, 2020 assessment date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales #3 and #4 which sold proximate in time to the January 1, 2020 assessment date at issue. These comparables require varying upward and downward adjustments for differences in features when compared to the subject. These two comparables sold in October 2020 and April 2019 for prices of \$344,000 and \$405,000 or for \$323.31 and \$331.43 per square foot of living area, respectively. The subject's assessment reflects a market value of \$458,024 or \$399.32 per square foot of living area, including land, which falls above the two best comparables sales in the record. After considering adjustments to the two best comparable sales for differences when compared to the subject, including but not limited to their finished basements, the Board finds a reduction in the subject's assessment is justified based on overvaluation.

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 16, 2023



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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