



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

APPELLANT: Cynthia Ribando
DOCKET NO.: 21-07112.001-R-1
PARCEL NO.: 02-03-300-017

The parties of record before the Property Tax Appeal Board are Cynthia Ribando, 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: \$29,080
IMPR.: \$116,000
TOTAL: \$145,080

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 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Matter

The parties appeared before the Property Tax Appeal Board on August 29, 2023 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated June 8, 2023. Appearing was appellant Cynthia Ribando, and appearing on behalf of the DuPage County Board of Review was Charlie Van Slyke, Chairman of the DuPage County Board of Review, along with the board of review's witness, Kory Atkinson, Chief Commercial Deputy Assessor for Bloomingdale Township.

At the hearing, Ms. Ribando contended the dwelling sizes for the subject and board of review comparables #1, #2 and #5 were incorrectly reported in their respective property record cards. Ms. Ribando asserted two of these three comparables to have the same floor plans with the only difference being "flipped" front elevations, and further contended these properties have the same dwelling size as the subject.

As no property sketches had been submitted by the board of review, the ALJ requested Mr. Atkinson provide all of the parties with copies of the sketches for the subject and the three comparables in question. On September 8, 2023 the requested property sketches were submitted, via email. Mr. Atkinson included written comments reporting discrepancies in dwelling sizes between the sketches and associated property record cards for comparables #2 and #5 of -199 and +35 square feet of living area, respectively. Correcting for these discrepancies resulted in a reduction in the improvement assessment for board of review comparable #2 from \$135,250 to \$127,260 or from \$43.56 to \$43.79 per square foot of living area. No change was made to the improvement assessment of board of review comparable #5 of \$106,650, although the per square foot of living area improvement assessment is therefore revised to \$43.39 based on a dwelling size of 2,458.

In response, Ms. Ribando critiqued the board of review pointing out errors in dwelling size calculations. The appellant also submitted an aerial image depicting the subject and board of review comparables #1 and #5, a copy of the subject's blueprints and photographs of board of review comparables #2 and #5 obtained from the Bloomingdale Township Assessor's website. The appellant included handwritten notes on the lot for the common property identifying the location of a pool and shed measuring 15'x18' which was not refuted by the board of review. Comments submitted by the appellant reiterate the assertion that board of review comparables #2 and #5 are identical and that the front elevation for board of review #2 is incorrect when compared with the photograph from the Bloomingdale Township Assessor's Office website. Ms. Ribando also argued that, based on the blueprints of the subject property, the subject's total square footage should be corrected to 2,899 square feet of dwelling area. When asked by the ALJ if the subject property had been physically remeasured, the Bloomingdale Township Assessor's Office responded that a no field visit to remeasure the subject property, which the appellant authorized at hearing, had occurred.

Findings of Fact

The subject property consists of a two-story dwelling of brick and frame exterior construction with 2,899 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 11,490 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables, one of which is located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or mixed exterior construction ranging in size from 2,539 to 3,236 square feet of living area. The homes were built from 1899 to 1997. Each comparable has a basement with two having finished area.² Each dwelling has central air conditioning and a 2-car garage. Three homes each have one fireplace.

¹ The Board finds the best description of the subject's dwelling size was reported in the blueprints of the subject property which were submitted by the appellant, and not refuted by the board of review.

² The Board finds the best description of property details for the appellant's comparables was found in the Bloomingdale Township Property Information sheets which were submitted by the appellant.

The comparables have improvement assessments that range from \$74,840 to \$106,660 or from \$23.80 to \$42.01 per square foot of living area.

With respect to the appellant's comparables, Mr. Van Slyke asked Ms. Ribando why she had selected comparable properties outside of the subject's subdivision. Ms. Ribando explained she looked for comparable properties located in Roselle and within one mile of the subject due to the presence of "tear downs" and new construction dwellings. Ms. Ribando contended that when looking for comparable properties she found that adjacent properties have different neighborhood codes. Ms. Ribando clarified language in her rebuttal brief, contending the property record card for board of review comparable #1 (appellant's comparable #4) omits a large shed, a walk-out basement and a swimming pool.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,660 or \$36.79 per square foot of living area, based on 2,899 square feet dwelling size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,680. The subject has an improvement assessment of \$124,600 or \$42.98 per square foot of living area, given a dwelling size of 2,899 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables are improved with two-story dwellings of frame, mixed or masonry exterior construction ranging in size from 2,458 to 3,993 square feet of living area.³ The homes were built from 1997 to 2005. Each comparable has an unfinished basement, central air conditioning, and from a 2-car to a 3-car garage. Four comparables each have one fireplace. The comparables have improvement assessments ranging from \$106,650 to \$174,490 or from \$42.01 to \$43.79 per square foot of living area, after corrections for discrepancies reported by the board of review.

In response to the appellant's contention that property details were omitted from the property record card of the parties' common property, Mr. Atkinson asserted the property's above ground swimming pool is not considered permanent and therefore is excluded from the property record card. Regarding the property's shed, Mr. Atkinson opined this feature may be absent from the property record card if no permit was required, if it is relatively small in size and/or if the shed lacks electricity or other features.

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

In written rebuttal, the appellant listed each of the board of review's comparable properties, noting differences with the subject property such as bathroom count, site size and garage size. At hearing, Ms. Ribando contended it is difficult to find comparable homes in the same neighborhood code as the subject property. Ms. Ribando asserted many neighborhoods in the

³ Dwelling sizes for board of review comparables #2 and #5 were revised to 2,906 and 2,458 square feet of living area, respectively.

Village of Roselle, consist of a combination of tear downs, new construction and original homes in average condition. Ms. Ribando further asserted that appellant comparable #1, which was constructed in 1899, had been completely renovated both inside and outside and questioned the township as to why the market value of this property, based on its assessment, is so much lower than the sale price of the property in 2018. Mr. Atkinson could not readily offer an explanation and opined a lack of permitting information as a possible explanation.

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

Initially, with respect to the subject's dwelling size, the Board finds the best evidence in the record is the blueprint of the subject, submitted by the appellant and not refuted by the board of review. The appellant consented to have the board of review remeasure the subject property to confirm the subject's dwelling size although Mr. Atkinson informed the ALJ, via email, that the subject property had not been remeasured. As to the dwelling sizes for board of review comparables #1, #2 and #5, the Board finds the property sketches, submitted by the board of review, to be the best evidence in the record. Regarding the appellant's claim that board of review comparables #2 and #5 are identical in dwelling size, the Board finds, based on both the property sketches and exterior front photographs, that garage sizes and second floor finished area differs between these two properties, concluding these are not identical in dwelling size despite their similar exterior appearance. The Board agrees with the appellant, however, that the first floor sketch for board of review comparable #2 appears incorrect in comparison with its photograph from the Bloomingdale Township Assessor's Office.

The record in this appeal is silent regarding the board of review's response to the appellant's contention that the common property, appellant comparable #4/board of review comparable #1 had a walk-out basement. The board of review also was not able to explain to the Board and the appellant if the shed was personal property or a permanent fixture. The appellant submitted an aerial photograph with a handwritten area noted as the 15'x18' shed, which was not refuted by the board of review.

The record contains eight equity comparables for the Board's consideration, with one property common to both parties. The Board gives less weight to appellant comparables #1 and #3 which differ from the subject in age. In addition, based on testimony of the appellant, comparable #1 has been substantially renovated and, therefore, considered to be less similar to the subject in condition. The Board gives less weight to board of review comparables #3 and #4 which are newer in age and larger in dwelling size when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant comparables #2 and #4 along with board of review comparables #1, #2 and #5, including the common property, which are more similar to the subject in location, age, design, dwelling size and some features. These best comparables have improvement assessments that range from \$98,240 to \$127,260 or from \$30.36 to \$43.79 per square foot of living area. The subject's improvement assessment of \$124,600 or \$42.98 per square foot of living area falls within the range established by the best comparables in this record. However, given the subject's dwelling size of 2,899 and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

October 17, 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

AGENCY

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