

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William R. Beahan
DOCKET NO.: 05-01376.001-R-1
PARCEL NO.: 06-33-102-031

The parties of record before the Property Tax Appeal Board are William R. Beahan, the appellant, by attorney Jeff Kowalkowski of Lanphier and Kowalkowski, Ltd., Elmhurst, Illinois; and the DuPage County Board of Review.

The subject property consists of a single-story, ranch style brick dwelling built in 1965 that contains 3,187 square feet of living area. Features of the home include a full basement, one fireplace, one full bath with one half-bath and a two-car garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet prepared by the York Township Assessor's office depicting three comparable properties located on the same street as the subject. The comparables consist of frame or frame and brick dwellings that were built from 1952 to 1980 and range in size from 1,911 to 3,120 square feet of living area. The evidence indicates the comparables are one-and-one-half-story, two-story, or bi-level homes. The comparables have features that include one fireplace and partial or full unfinished basements. They had at least two full baths. Three of the comparables had at least a two-car garage. These properties have improvement assessments ranging from \$180 to \$109,150 or from \$.08 to \$34.98 per square foot of living area. The \$108 assessment is the result of a sale. The subject has an improvement assessment of \$139,390 or \$43.74 per square foot of living area.

The appellant further argued that the subject's assessment, because of its location along a four-lane road with heavy traffic, is not accurate. The appellant submitted photographs

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Based on the facts and exhibits presented, 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:

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|--------|----|---------|
| LAND: | \$ | 109,740 |
| IMPR.: | \$ | 125,880 |
| TOTAL: | \$ | 235,620 |

Subject only to the State multiplier as applicable.

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depicting the roadway with traffic and an aerial photograph. No further evidence was presented regarding this issue.

During cross-examination, the appellant testified that his comparables were located from next door to the subject to within seven blocks of the subject. The appellant reiterated that comparable number three was the most comparable property. 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" wherein the subject's total assessment of \$249,130 was disclosed. In support of the subject's improvement assessment, the board of review submitted a summary argument, spreadsheet and property record cards detailing three comparable properties located in the subject's neighborhood. The comparables consist of single-story ranch style brick or brick and stucco dwellings built from 1952 to 1999 and range in size from 2,040 to 3,326 square feet of living area. Features of the comparables include at least one fireplace and bathrooms ranging from one full bath with one half-bath to three full baths. Two of the homes have a full unfinished basement. In addition, two of the homes have a two-car garage. These properties have improvement assessments ranging from \$67,220 to \$154,560 or from \$30.98 to \$46.47 per square foot of living area. The testimony indicated no reduction was provided by the township's assessor for location of a subject along a busy roadway. Further, the testimony indicated that age was not a consideration when determining a subject's assessment. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted. Initially, the Board finds the appellant failed to provide supporting evidence of a diminution in value to the subject parcel as a result of being located on a busy street. The appellant argued the comparables submitted by the board of review are not similar in many respects to the subject property because of location. The Board finds the appellant failed to submit any evidence of similarly situated homes located in comparable market areas. The only evidence provided into the record is of the aforementioned comparables, which were of different design than the subject. The Board finds the appellant failed to demonstrate with market data that there would be a direct correlation or dollar for dollar difference in value between comparable parcels and the subject to account for the location of the subject along a busy roadway.

The main thrust of the appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989).

The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

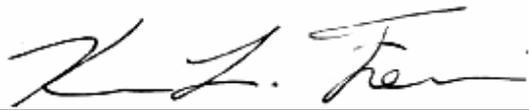
The Board finds the parties submitted seven comparables for its consideration. All of the appellant's comparables were of a dissimilar design when compared to the subject and were therefore given reduced weight. In addition, the Board gave no weight to the board of review's comparable number one because it is thirty-four years newer than the subject. The Board finds the remaining two comparables submitted by the board of review to be most similar to the subject in most respects. These most representative comparables had improvement assessments of \$30.98 and \$39.04 per square foot of living area. After considering adjustments and the differences to the most similar comparables, when compared to the subject property, such as for size and age, the Board finds the subject's per square foot improvement assessment of \$43.74 is excessive and a reduction in the subject's improvement assessment is warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 28, 2007



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 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 the subsequent year 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.

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.