

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anthony Stetina
DOCKET NO.: 06-01835.001-R-1
PARCEL NO.: 05-16-113-005

The parties of record before the Property Tax Appeal Board are Anthony Stetina, the appellant, and the DuPage County Board of Review.

The subject property is improved with a 79-year old, two-story dwelling of frame and masonry construction containing 2,658 square feet of living area. Features include a partial basement, central air conditioning, a fireplace, and a two-car garage of 440 square feet of building area. The property is located in Wheaton, Milton Township, DuPage County, Illinois.

The appellant checked the basis of the appeal as "comparable sales" meaning the appellant was contending the subject property is overvalued in light of its current assessment. The appellant also presented data on the land and improvement assessments of the comparable properties presented.

In support of the market value argument, the appellant submitted information on four sales comparables. The properties were improved with two-story frame or masonry dwellings that range in age from 84 to 91 years old for consideration. Two comparables have partial basements and two comparables have full basements; three comparables have central air conditioning; each has a fireplace; and three comparables have garages. The comparables range in size from 2,372 to 2,757 square feet of living area. The sales occurred from October 2005 to April 2006 for prices ranging from \$552,000 to \$690,000 or from \$206.28 to \$290.89 per square foot of living area, including land. Appellant also reported the subject property was purchased in January 2005 for \$525,000 or \$197.52 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$167,140 which would reflect an estimated market value for the subject of \$503,282 based on the 2006 three-year median level of assessments in DuPage County of 33.21%.

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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:

LAND:	\$	21,140
IMPR.:	\$	114,860
TOTAL:	\$	136,000

Subject only to the State multiplier as applicable.

For these same four comparables, the appellant reported the properties had improvement assessments ranging from \$131,420 to \$161,250 or from \$49.11 to \$63.96 per square foot of living area. The subject had an improvement assessment of \$156,000 or \$58.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$177,140 was disclosed. The subject's assessment reflects an estimated market value of \$533,394 using the 2006 three-year median level of assessments for DuPage County of 33.21%. In support of the subject's assessment, the board of review presented a memorandum along with a letter from the Milton Deputy Township Assessor along with two grid analyses, one detailing four comparables presented by the board of review and one reiterating the appellant's four comparables. Appellant's comparables #1 and #4 were also presented by the board of review as its comparables #1 and #3.

The deputy township assessor wrote that properties in the subject's neighborhood range in condition with the subject being considered as "Better than Average" like appellant's comparables #1 and #4 whereas appellant's comparables #2 and #3 were considered "Average." In support of the subject's estimated market value, the board of review's suggested comparables are all described as "Better than Average" like the subject. The board of review's four comparables were further described as two-story frame or masonry dwellings that range in age from 70 to 90 years old. Two comparables have partial basements, one of which has 50% finished area as a recreation room, and two comparables have full basements. Three comparables have central air conditioning and all four comparables have a fireplace. Three of the comparables have detached garages ranging in size from 280 to 704 square feet of building area. The dwellings range in size from 2,372 to 2,757 square feet of living area. Comparables #1, #2 and #3 sold between April 2002 and December 2005 for prices ranging from \$550,000 to \$690,000 or from \$200.58 to \$290.89 per square foot of living area, including land. Comparable sale #2 was noted to be "multi-parcel"; no sales data was supplied for comparable #4.

In reiterating the appellant's comparables, the board of review presented data that three of the comparables had 50% finished basements with recreation rooms. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant primarily contends the assessment of the subject property is excessive and not reflective of its market value.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 229 Ill. Dec. 487, 692 N.E.2d 260 (1998), set forth the basic tenets of the Illinois Constitution's uniformity clause requirement as it relates to the assessment and taxation of real estate. The court stated that:

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Uniformity requires equality in the burden of taxation. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 20, 136 Ill. Dec. 76, 544 N.E.2d 762 (1989). This, in turn, requires equality of taxation in proportion to the value of property being taxed. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 401, 169 N.E.2d 769 (1960). Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d at 20, 136 Ill. Dec. 76, 544 N.E.2d 762 (1989). The party objecting to an assessment on lack of uniformity grounds bears the burden of proving the disparity by clear and convincing evidence. . . . Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d at 22, 136 Ill. Dec. 76, 544 N.E.2d 762 (1989).

Walsh v. Property Tax Appeal Board, 181 Ill. 2d at 234, 229 Ill. Dec. 487, 692 N.E.2d 260 (1998). The uniform assessment requirement mandates that property not be assessed at a substantially greater proportion of its value when compared to similar properties located within the taxing district. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d at 21, 136 Ill. Dec. 76, 544 N.E.2d 762 (1989).

In this appeal the appellant contends the subject property is overvalued. The appellant presented evidence that the subject property was purchased in January 2005 for a price of \$525,000. The board of review's analysis also indicates the subject was purchased in January 2005 for that price. The subject's current assessment reflects an estimated market value of \$533,394 using the 2006 three-year median level of assessments for DuPage County.

The board of review submitted three suggested comparable sales, two of which had also been presented by the appellant. Comparable #2 presented by the board of review was noted as a "multi-parcel" sale and occurred in April 2002. The Property Tax Appeal Board finds that the board of review's comparable #2 is not a suitable comparable given that the sale occurred too distant in time from the assessment date of January 1, 2006 at issue in this matter. Given that the basis of the appeal was overvaluation, the Property Tax Appeal Board has not considered board of review comparable #4 which lacked any recent sales price data.

In support of the overvaluation appeal, the appellant submitted information on four similar comparables located in the subject's area. Each of the comparables had a sale price greater than that of the subject property. The sales occurred from October 2005 to April 2006 for prices ranging from \$552,000 to \$690,000 or from \$206.28 to \$290.89 per square foot of living area, including land. Both the appellant and the board of review reported that the four comparables presented by the appellant had greater sales prices than the subject property, but three properties had lower overall total assessments. The three comparables were similar to the subject in age, size and features sold from December 2005 to April 2006 for prices ranging from \$552,000 to \$690,000 and had total assessments ranging from \$131,420 to \$151,710. The subject property sold for less than these three comparables for a price of \$525,000, but had a greater total assessment of \$156,000.

The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill. 2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]" Apex Motor Fuel, 20 Ill. 2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill. 2d at 21. The Board finds the most similar comparables submitted by the appellant sold for prices ranging from \$552,000 to \$690,000 or from \$206.28 to \$290.89 per square foot of living area, including land, and these properties had total assessments ranging from \$131,420 to \$151,710, while the subject which sold in January 2005 for \$525,000 or \$197.52 per square foot of living area, including land, had a total assessment of \$177,140.

After an analysis of this data, the Property Tax Appeal Board finds the subject property's assessment appears to be excessive and disproportionate in relation to these properties. The Board finds the comparables relied upon by the board of review did not sufficiently demonstrate the subject was being assessed in a uniform manner in relation to its sales price. In conclusion the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

After considering the most comparable sales on this record, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

Having determined that the subject property was overassessed based upon market value evidence, the equity data submitted by the appellant will not be further analyzed.

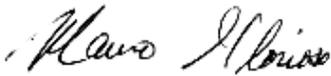
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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: August 24, 2009



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.