

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark and Janis Potter
DOCKET NO.: 06-02016.001-R-1
PARCEL NO.: 08-14-312-005

The parties of record before the Property Tax Appeal Board are Mark and Janis Potter, the appellants; and the DuPage County Board of Review.

The subject property consists of a 37 year old one-story style brick dwelling that contains 2,859 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 460 square foot garage and a full basement with 1,574 square feet of finished area. Improvements to the subject in 2005 included excavating a crawl space foundation area to incorporate an unfinished basement area and construction of a single story addition.

Appellant, Mark Potter, appeared before the Property Tax Appeal Board on behalf of the appellants claiming unequal treatment in the assessment process regarding the subject's improvement as the basis of the appeal. In support of this argument, the appellants submitted seven comparables with a grid analysis of six equity comparable properties. Comparable #7 submitted by the appellants was used to support the contention that the subject's assessment was actually based on the assessment of comparable #7. The six equity comparables consist of one-story or part one-story and part two-story brick dwellings that were built from 1959 to 1988 and range in size from 2,267 to 3,342 square feet of living area. Five of the comparables have at least one fireplace; each has a garage ranging from 420 to 702 square feet of building area; five have central air-conditioning; and four are described as having additions comparable to the subject. Each comparable has a basement with three of the homes having some finished area. The comparables are located within one mile of the subject. The properties have improvement assessments ranging from \$67,270 to \$112,710 or from \$28.40 to \$36.36 per square foot of living area. The subject has an improvement assessment, after application of a home improvement exemption of \$25,000, of \$89,520 or \$31.31 per square foot of living area. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds an increase in the assessment of the property as established by the DuPage County Board of Review is incorrect. The correct assessed valuation of the property is:

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|--------|----|-----------|
| LAND: | \$ | 44,540 |
| IMPR.: | \$ | 90,460 |
| TOTAL: | \$ | 135,000** |

** Prior to the application of any State and Local exemptions, and subject only to the State multiplier as applicable.

comparables have land assessments ranging from \$42,420 to \$44,540.

The appellants also argued that the subject's assessment was based on the assessment calculated for comparable #7 and that comparable #7 was superior to the subject. The appellants did not present substantive or documentary evidence to support this contention. The appellants further argued that the subject's assessment was in error because of a subjective 1.15 "CDU" multiplier factor that was applied by the Lisle Township Assessor to the subject's entire building assessment. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$124,420 was disclosed. The board of review decision indicated that it reduced the subject's improvement assessment from \$114,520 to \$89,520 or \$25,000 by granting a home improvement exemption. The subject has a land assessment of \$34,900. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in close proximity to the subject with the same neighborhood code as assigned by the local assessor. The comparables consist of one-story style brick dwellings that were built from 1962 to 2000 and range in size from 2,213 to 2,894 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 480 to 886 square feet of building area and full or partial basements that range from 1,825 to 2,894 square feet. These properties have improvement assessments ranging from \$70,720 to \$114,520 or from \$31.64 to \$39.76 per square foot of living area. The comparables had land assessments of either \$44,510 or \$44,540. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During cross-examination the township assessor admitted that the subject's improvement received a "CDU" multiplier of 1.15 at the time the addition was added in 2005. "CDU" is the abbreviated symbol for condition, desirability and utility. The township assessor further admitted that the other two comparables (appellant's comparables 3 and 4) which constructed additions approximately during the same time frame as the subject, did not receive a "CDU" multiplier of 1.15 added to their improvement assessment. The township assessor was unable to provide any explanation as to why the subject received this extra multiplier.

Subsequent to the hearing, the Property Tax Appeal Board received a proposed stipulation signed by both parties. The proposed stipulation contained an additional provision requesting the Property Tax Appeal Board decide the amount and application of the subject's homeowner's improvement exemption. The proposed stipulation was for a land assessment of \$44,540 and an improvement assessment of \$90,460 or \$31.64 per square foot of

living area. The stipulation provided that the improvement assessment did not include the home improvement exemption.

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 change in the subject's assessment is warranted.

The appellants' 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 appellants have met this burden.

The evidence disclosed that the subject's 2006 assessment notice depicted a land assessment of \$34,900 and an improvement assessment of \$89,520, after application of a homeowner's improvement exemption. The improvement assessment of the subject prior to the home improvement exemption was \$114,520 or \$40.06 per square foot of living area. Subsequent, to the hearing, the parties submitted a proposed stipulation signed by both parties. The proposed stipulation provided for a land assessment of \$44,540 and an improvement assessment, prior to deduction of a home improvement exemption, of \$90,460. The proposed stipulation contained an additional provision requesting the Property Tax Appeal Board decide the amount and application of the home improvement exemption applicable to the subject. The Property Tax Appeal Board finds it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code 1910.10(f)). Therefore, the Property Tax Appeal Board does not accept the proposed stipulation with respect to the calculation of the home improvement exemption.

Based on the testimony of the parties and the evidence presented the Board further finds the parties submitted a total of 12 comparables for its consideration. The appellants' comparable #7 was also used by the board of review as its comparable #1. The appellants' comparables #2, #5 and #7 and the board of review's comparables #1 and #2 are dissimilar to the subject in design, location and/or age when compared to the subject. Therefore, these comparables received reduced weight in the Board's analysis. The Board finds the remaining comparables submitted by both parties were located within the subject's neighborhood and were similar to the subject in most respects. These most representative comparables had improvement assessments ranging from \$67,270 to \$88,410 or from \$29.11 to \$34.25 per square foot of living area. The subject's proposed stipulated improvement assessment of \$90,460 or \$31.64 per square foot of living area is

within this range. The Board finds the proposed stipulated improvement assessment, prior to application of the home improvement exemption, is supported by the evidence in this record.

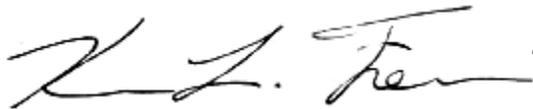
The record also disclosed all the comparables, except for the appellants' comparable #5, had the same neighborhood designation as the subject. These properties, in the same neighborhood as the subject, had land assessments of either \$44,510 or \$44,540. The subject has a land assessment of \$34,900, which is below the range of the most similar land comparables. The Board finds the proposed stipulated land assessment of \$44,540 is supported by the evidence in this record.

In conclusion, the Board finds the record established unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is not correct. The Board finds the stipulated assessment submitted by the parties is supported by the record and is appropriate.

While the total assessment reflected in this decision has increased from that reflected in the board of review's notice of final decision, the Property Tax Appeal Board recognizes that the subject's improvement assessment will receive a homeowner's improvement exemption which will result in an overall reduction in the subject's assessment.

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.

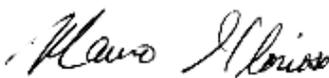
Chairman



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: June 19, 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.