

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Judy Donahoo
DOCKET NO.: 06-02022.001-R-1
PARCEL NO.: 10-04-102-006

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

The subject parcel of 13,399.8 square feet has been improved with a 34-year old, part one-story and part two-story masonry dwelling containing 2,848 square feet of living area. Features include 1,494 square foot unfinished basement, central air conditioning, a fireplace, and a 600 square foot garage. The property is located in Darien, Downers Grove Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. In Section 2c of the initial filing of the Residential Appeal form, appellant requested reductions in both the land and improvement assessments of the subject property. In appellant's subsequent filing with evidence, only a change in land assessment was requested in Section 2c.

In a letter, appellant outlined the history of land assessment increases the subject property has had. Appellant noted the 2005 land assessment increase from 2004 was 33% for the subject whereas properties across the street increased on average 8.9%. After seeking an explanation of the 2005 land assessment increase, appellant reports the land assessment was reduced. However, appellant reports that in 2006 the land assessment returned to its previous amount resulting in a 2004 to 2006 land assessment increase of 36.3% whereas on average the land assessments of three properties across the street from the subject increased by 11.6% during that same period. Appellant documented in a graph and spreadsheet the historical land assessments of the subject and three comparable parcels from 1991 to 2006 with calculations of the percentage increases for various time periods.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:	\$	63,890
IMPR.:	\$	102,560
TOTAL:	\$	166,450

Subject only to the State multiplier as applicable.

To support the inequity argument, the appellant submitted information on three land comparables described as being across the street from the subject. A parcel map also depicts the comparables and the subject. The parcels ranged in size from 15,121.6 to 17,004.8 square feet of land area and had land assessments ranging from \$51,390 to \$62,680 or from \$3.31 to \$4.12 per square foot of land. The subject has a land assessment of \$63,890 or \$4.77 per square foot of land. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$52,300 or \$3.90 per square foot of land.

As noted, in the initial appeal filing appellant requested a reduction in the improvement assessment of the subject property from \$102,560 to \$92,040. In the subsequent filing of evidence to support the appeal, appellant provided no data on the property characteristics of the subject improvement and also provided no property characteristics or improvement assessment data for any comparable properties in order to establish unequal treatment in the assessment process with regard to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$166,450 was disclosed. In support of the subject's assessment, the board of review presented a summary analysis, a three-page letter from the Downers Grove Township Assessor, and three grid analyses. In both the assessor's letter and in the grid analysis, the assessor provided property descriptions and improvement assessment data for the appellant's three comparables which had not been presented by the appellant along with land data.

As to the subject's land, the assessor noted the lot is wedge shaped and has an adjusted front foot (AFF) of 106; the subject is not located on a golf course. The assessor then set forth how the adjusted front foot figure was arrived at using both a depth factor and an angle factor. Thus, the assessor analyzed the subject's land assessment of \$63,890 as \$603 per adjusted front foot ($\$63,890 \div 106 \text{ AFF}$).

In what the assessor termed the "main" grid analysis, the appellant's three suggested comparables and eight comparables suggested by the board of review were outlined. Of the eight comparables suggested by the board of review, the assessor reported that comparables #3 and #5 back up to a golf course; she further reported that using sales ratio data, these two lots adjacent to the golf course fall within the range in the sales ratio study. Using sales ratio data, the assessor contends in her letter that valuing all of the properties at the same price per AFF, regardless of location, is fair and uniform. The assessor further wrote:

Prior to the 2006 reevaluation golf course lands was assessed higher than that of interior lots. Part of the change in 2006 was to assess all of the land at the same value per AFF. Although there was not an

abundance of sales data we could no longer support assessing 'on golf course' property at a premium; there was little or no difference in the market to support two levels of land valuation.

The township assessor concluded that land valuation was based on \$603 ± per adjusted front foot, whether on or off the golf course.

The eight land comparables presented by the board of review are located within the subject's same assigned neighborhood code and are all lots with depth factors. These eight properties have calculations ranging from 90 to 117 adjusted front feet with land assessments ranging from \$54,010 to \$70,800 or from \$600 to \$604 per adjusted front foot.

In response to the appellant's comparable data, the assessor described each of the appellant's comparables as follows: comparable #1 is a wedge-shaped lot with an AFF of 85 and the property is adjacent to a golf course; comparable #2 is a wedge-shaped lot with an AFF of 104 and the property is adjacent to a golf course; and comparable #3 is a wedge-shaped lot with an AFF of 93 and the property is adjacent to a golf course. In the "main" grid analysis, the appellant's three comparables were said to have adjusted front foot calculations ranging from 85 to 104 with land assessments ranging from \$51,390 to \$62,680 or from \$603 to \$606 per adjusted front foot.

The assessor presented grid analysis "2" of properties with high land valuations per adjusted front foot due to the golf course and grid analysis "3" of properties off the golf course with identical adjusted front foot land assessments. The properties presented in grid analyses "2" and "3" were located in different assigned neighborhood codes from the subject.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant notes the evidence from the board of review does not explain the sudden substantial increase in the subject's 2006 land assessment. Given the lack of data on land assessment based on a price per square foot, appellant contends the board of review's response to the appeal is irrelevant.

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 not warranted.

With regard to the appellant's request for a reduction in the subject's improvement assessment, the Property Tax Appeal Board finds the appellant did not meet her burden of going forward on that claim. Pursuant to the Official Rules of the Property Tax Appeal Board under Section 1910.63(b):

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property.

Without providing descriptions of the subject improvement and/or any comparables for comparison purposes, the Board finds that the appellant has failed to provide substantive, documentary evidence to challenge the correctness of the subject's improvement assessment in this matter. The fact that the board of review supplied the descriptive data of the improvements for the three comparables along with their respective improvement assessments does not overcome the appellant's initial burden to supply the data to go forward with the claim. Thus, this aspect of the appellant's appeal is hereby dismissed.

The appellant herein primarily contends unequal treatment in the subject's land assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). Assessing officials are required to assess property like the subject at 33 1/3% of its fair market value and to arrive at that figure for land assessments, assessing officials use various methods along with sales ratio study figures to arrive at the proper assessed value.

In the instant case, the Downers Grove Township Assessor explained that the irregularly shaped parcels within the subject's neighborhood code have been calculated not on a square foot basis, but by determining the adjusted front foot (AFF). The assessor wrote:

The AFF (adjusted front foot) is a unit of comparison for land measurement. The equation: front foot x depth factor x angle factor (if there is a wedge shape) = the adjusted front foot.

While the appellant engaged in an analysis of her land assessment utilizing an assessment per square foot of land area, the Property Tax Appeal Board finds that land in the subject's neighborhood code has been uniformly assessed utilizing a calculation of adjusted front foot as described above.

Another contention of the appellant concerned the percentage increase in the land assessment of the subject property recently as compared to the percentage increases in land assessments of nearby properties. In other words, the appellant attempted to demonstrate the subject's land assessment was inequitable because of the percentage increase in the land assessment from 2005 to 2006 and other years. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed; the assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Property Tax Appeal Board further notes that assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

In this appeal, the parties presented a total of eleven land comparables for the Board's consideration. These comparables ranged in land assessments from \$51,390 to \$70,800 or from \$600 to \$606 per adjusted front foot of land area. The subject's land assessment of \$63,890 or \$603 per adjusted front foot of land area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's adjusted front foot land assessment is equitable and a reduction in the subject's land assessment is not warranted.

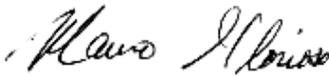
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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.