



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

APPELLANT: Kathryn M. Remus Trustee
DOCKET NO.: 07-03342.001-R-1
PARCEL NO.: 03-27-204-003

The parties of record before the Property Tax Appeal Board are Kathryn M. Remus Trustee, the appellant, and the DuPage County Board of Review.

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: \$65,480
IMPR: \$35,510
TOTAL: \$100,990

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 22,900 square feet of land area has been improved with a one-story frame dwelling that was built in 1968. The home contains 1,008 square feet of living area and features a full unfinished basement, central air conditioning, and a detached garage of 440 square feet of building area along with a shed. The property is located in Addison, Addison Township, DuPage County.

The appellant's petition indicated comparable sales (overvaluation) as the basis of the appeal, however, assessment data for the sales comparables was also included. As shown in Section 2c of the appeal form, the appellant only disputed the land assessment; no dispute was raised concerning the improvement assessment. In support of this appeal, the appellant presented a letter and a grid analysis of three comparable properties to support the argument(s).

In the letter, the appellant reported that the 2007 land assessment of the subject property was increased by 108.93% from its 2006 land assessment. Attached to the appeal, appellant

included percentage increase data covering the period 2003 to 2007; assessment data covering the period 1998 to 2007 with percentage increase calculations; and copies of property tax bills, among other documents.

In a grid analysis, the appellant presented three comparables which were said to be in close proximity to the subject. The comparable parcels range in size from 15,800 to 22,900 square feet of land area. Comparable #3 is further noted to be a corner lot. Each of these parcels has a land assessment of \$65,480 to \$72,030 or from \$2.86 to \$4.14 per square foot of land area. The subject has a land assessment of \$65,480 or \$2.86 per square foot of land area.

Appellant further reported in the grid analysis that each of these comparables was improved with either a one-story or split-level frame or frame and brick dwelling. These homes were built between 1955 and 1960 and range in size from 988 to 1,606 square feet of living area. Two comparables have basements, one of which included finished area. Two comparables have central air conditioning and two comparables have a fireplace. Each comparable has a garage ranging in size from 400 to 576 square feet of building area. These properties as improved reportedly sold between March 2005 and May 2007 for prices ranging from \$200,000 to \$293,000 or from \$182.44 to \$235.40 per square foot of living area including land. The subject has a total assessment of \$100,990 or an estimated market value based on its assessment of approximately \$302,970 or \$300.57 per square foot of living area including land.

In an additional three-page letter, the appellant outlined land data by parcel number, address, lot size and land assessment. On pages one and two, the appellant identified the assessor's boundaries that include the subject and displayed 19 properties with uniform land assessments of \$58,940 like the subject; there were seven parcels with land assessments ranging from \$39,290 to \$62,210. On page three, the appellant listed 14 properties "east" of the subject (east of Rte 83) that range in land assessment from \$39,100 to \$48,020; these parcels ranged in size from 20,300 to 35,250 square feet of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$46,823 or \$2.04 per square foot of land area. This would also reflect a total assessment reduction to \$82,333 or a market value of approximately \$247,000 for the subject property.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$100,990 was disclosed. The subject's assessment reflects an estimated market value of \$303,638 using DuPage County's 2007 three-year median level of assessments of 33.26%.

In response to the appellant's data, for the comparables in the grid analysis, the board of review contends the parcel sizes are

similar, however, the sales involved a relocation sale or a teardown/rehab of the dwelling making the properties' sale prices dissimilar to the subject. As to the listings of parcels east of the subject which the appellant provided, the board of review contends these lower assessed values reflect lots which did not have water/sewer access as of the assessment date of January 1, 2007, unlike the subject that had water/sewer available at the street as of the valuation date of January 1, 2007.

In support of the subject's land value, the board of review presented a listing of four vacant lots. The parcels contain either 8,379 or 23,968 square feet of land area. These parcels sold between April 2004 and January 2005 for prices ranging from \$160,000 to \$250,000 or from \$10.43 to \$19.10 per square foot of land area. The subject has a land assessment of \$65,480 which reflects an estimated market value of \$196,873 or \$8.60 per square foot of land area based on its assessment and the 2007 three-year median level of assessments in DuPage County.

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

In rebuttal, the appellant asserted that there is a "discrepancy" in the evidence presented by the board of review before the Property Tax Appeal Board and the evidence presented at the local hearing. In this regard, the Property Tax Appeal Board points out proceedings before this Board are *de novo* meaning the parties may present different evidence than was previously presented and may make different arguments than may have been previously presented at the local board of review hearing. (86 Ill.Admin.Code Sec. 1910.50(a)). Thus, there is no discrepancy, but simply different evidence that the DuPage County Board of Review is using as responsive data to the appellant's appeal before the Property Tax Appeal Board.

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 appellant attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment over time. The 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 Board finds 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 Board finds 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.

The appellant also provided copies of tax bills from 1998 to 2006. The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. [Emphasis added.] (86 Ill.Admin.Code, Sec. 1910.10(f)).

Appellant argued that the subject's assessment was not reflective of 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

The appellant presented three sales of improved properties to establish that the land of the subject property was overvalued. The evidence established that each of the appellant's comparables was older than the subject dwelling. The appellant's comparables sold for prices ranging from \$200,000 to \$293,000 or from \$182.44 to \$235.40 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$303,638 or \$301.23 per square foot of living area including land. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The appellant also contended unequal treatment in the subject's land assessment as a 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). 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 not met this burden.

The appellant submitted three equity comparables, two of which had land assessments identical to the subject property. Comparable #3 was said to be a corner lot which the appellant argued was dissimilar to the subject as an interior lot. The appellant's comparables had land assessments ranging from \$2.86 to \$4.14 per square foot of land area. The subject's land assessment is \$65,480 or \$2.86 per square foot of land area which is within the range and identical to the land assessment of neighboring property on a per-square-foot basis (see appellant's comparable #2). After considering adjustments and the differences in both parties' comparables when compared to the

subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted on this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: April 22, 2011

Allen Castrovillari

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.