



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

APPELLANT: Bruce Nortell
DOCKET NO.: 07-03353.001-R-1
PARCEL NO.: 08-08-314-007

The parties of record before the Property Tax Appeal Board are Bruce Nortell, 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: \$60,830
IMPR.: \$48,400
TOTAL: \$109,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,690 square feet of gross living area. The dwelling is of brick and frame construction and was built in 1991. Features of the home include a full basement, central air conditioning, a fireplace and an attached two-car garage. The property has an 8,400 square foot parcel and is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant provided limited information on three comparables, two were located across the street from the subject and one is located one block from the subject. On the grid analysis the appellant indicated comparables #1 and #2 had land areas that measured 35 feet by 120 feet resulting in a land area of 4,200 square feet for each property. However, copies of the Lisle Township Property Information sheets for these two comparables reported land areas of 2,286 and 3,606 square feet, respectively. The appellant reported comparable #3 as measuring 100 feet by 237 feet resulting in 23,700 square feet of land area. The Lisle Township Property Information sheet for this property indicated the property had 23,836 square feet of land

area. Each of the information sheets had a caveat that the lot area is derived from the DuPage County GIS (geographic information system) and may not reflect the actual lot area. The comparables had land assessments ranging from \$19,790 to \$52,980. Using the appellant's estimate of size resulted in land assessments ranging from \$2.24 to \$5.39 per square foot of land area. Using the size of the parcels as reflected on the Lisle Township Property Information sheets results in land assessments ranging from \$2.22 to \$8.65 per square foot of land area. The appellant indicated the subject had 8,400 square feet of land area and a land assessment of \$60,830 or \$7.24 per square foot of land area. The Lisle Township Property Information sheet for the subject property indicated the property had 8,399 square feet of land area, practically equivalent to the appellant's estimate of size.

The appellant also provided a narrative of the assessment history of the subject property explaining the Property Tax Appeal Board had previously reduced the assessment of the subject property in 1992, 1995, 2001 and 2003. The appellant further indicated the last two known land sales occurred in 1997 and 1999 for prices of \$73,500 and \$88,000, respectively. The appellant asserted the general reassessment for the land is 2.3 times higher than the actual sales and 27% higher than the cited comparables. The appellant also made reference to published articles asserting that market values in the area are down 20% from the peak market and actual sales are also down 18% in Illinois.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$50,690.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$109,230 was disclosed. In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, containing an assessment data sheet listing the appellant's and the township assessor's comparables as well as maps and property record cards for the comparable properties submitted by the parties.

The grid analysis provided by the board of review indicated that the appellant's comparables had different neighborhood codes than the subject property. The board of review also provided nine comparables in support of the subject's assessment. Of these comparables six were located within the same block, along the same street and had the same neighborhood code as the subject. Each of these six properties had a land assessment of \$60,830. A copy of the 2007 assessment map provided by the board of review disclosed 19 parcels located on the same street and block as the subject each had a land assessment of \$60,830.

The board of review analysis was also developed to demonstrate assessment equity in the subject's improvement assessment and also included four sales to demonstrate the subject's assessment was not excessive in relation to the property's market value.

The appellant submitted a rebuttal statement disputing the subject's building size and argued the lot values set by the board of review for the numerous comparables are inconsistent and arbitrary. The appellant also contends the board of review did not respond to the appellant's assertion of declining market values.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the land 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 assessments 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 a reduction is not warranted.

The appellant submitted three comparables to demonstrate unequal treatment in the land assessment. The Board finds the appellant's evidence was not consistent with respect to the land areas associated with the comparables, especially comparables #1 and #2. The appellant reported these two parcels each had 4,200 square feet of land area. However, copies of the Lisle Township Property Information sheets for these two comparables submitted by the appellant reported land areas of 2,286 and 3,606 square feet, respectively. This size discrepancy undermines the reliability and credibility of the appellant's argument.

The board of review provided a grid analysis containing information on six comparables located on the subject's street each with a land assessment of \$60,830 and a map depicting 19 parcels, including the aforementioned six comparables, located on the same street and block as the subject each having a land assessment of \$60,830. The subject has a land assessment of \$60,830. In total, the Board finds the data provide by the board of review demonstrates the subject's land assessment is uniform and equitable.

In conclusion the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject land is inequitably assessed.

Although the appellant made reference to the declining market in his original submission and rebuttal statement, the appellant presented no market data such as comparable sales or an appraisal when the appeal was originally filed to demonstrate the subject was overvalued for assessment purposes. In rebuttal, the appellant also made reference to the size of the subject

dwelling, however, this was not the basis of the appeal and the appellant submitted no evidence when the appeal was filed depicting the size of the home other than the Lisle Township Property Information sheet indicating the home had 1,690 square feet of gross living area.

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: December 3, 2010

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.