



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

APPELLANT: Ernest Campo  
DOCKET NO.: 07-03354.001-R-1  
PARCEL NO.: 06-27-203-032

The parties of record before the Property Tax Appeal Board are Ernest Campo, 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:** \$48,320  
**IMPR.:** \$193,270  
**TOTAL:** \$241,590

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,929 square foot parcel improved with a 37 year-old, one-story style brick and frame townhouse dwelling that contains 2,164 square feet of living area. Features of the home include central air conditioning, a fireplace, a partial finished basement and a 529 square foot garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvement assessments and overvaluation as the bases of the appeal. In support of the land inequity contention, the appellant submitted information on four comparables located in the subject's neighborhood. The comparables were reported to range in size from 3,901 to 4,155 square feet of land area and have land assessments of \$43,850 or from \$10.55 to \$11.24 per square foot of land area. The subject has a land assessment of \$48,320 or \$9.80 per square foot.

In support of the improvement inequity argument, the appellant submitted a letter, photographs and a grid analysis of the same four comparable properties used to support the land inequity contention. The appellant reported the comparables consist of 1 ½ story brick and frame or frame townhouse dwellings that range in age from 31 to 38 years and contain 2,236 square feet of living area. Accompanying photographs of the subject and comparables submitted by the appellant depict one-story homes. Features of the comparables include central air conditioning, a fireplace, 510 square foot garages and partial basements with 400 square feet of finished area. These properties have improvement assessments of \$175,350 or \$78.42 per square foot of living area. The subject has an improvement assessment of \$193,270 or \$89.31 per square foot of living area.

In his letter, the appellant claimed the subject's retirement community features nine different models. He asserts the York Township assessor based increased assessments on three comparables "that had extensive remodeling done to them." The appellant claimed improvements and upgrades to these properties render the comparables relied on by the assessor "as not being representative to the area at large."

In support of the overvaluation argument, the appellant submitted pages from an appraisal of the subject as his Attachment B. One page of this attachment partially detailing three comparable properties, but the bottom portion of the page was missing. The appellant's letter indicated this appraisal estimated the subject's market value "in the \$680,000 range", but the appraisal pages submitted did not include a market value estimate for the subject, or an effective date for the report. The appellant also indicated his comparables 3 and 4 sold in September and October 2003 for prices of \$647,000 and \$625,000, respectively. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$43,850 and its improvement assessment be reduced to \$175,350 or \$81.03 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$241,590 was disclosed. The subject has an estimated market value of \$726,368 or \$335.66 per square foot of living area including land, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 33.26%.

In support of the subject's land assessment, the board of review submitted a grid analysis of six comparables located on the subject's street. The grid also depicted the appellant's comparables. The grid indicated the appellant's land comparables range in size from 3,901 to 4,469 square feet and had land assessments ranging from \$9.81 to \$11.24 per square foot of land area. The board of review's comparables had lots ranging in size from 4,127 to 4,807 square feet of land area and had land

assessments of \$48,320 or from \$10.05 to \$11.71 per square foot of land area.

In support of the subject's improvement assessment the board of review submitted information on the same six comparables used to support the subject's land assessment. The comparables consist of Townhouse D model brick and frame dwellings that were built between 1969 and 1976 and contain 2,164 square feet of living area. The comparables have features similar to the subject and have improvement assessments of \$193,270 or \$89.31 per square foot of living area.

In support of the subject's estimated market value, the board of review indicated three of the comparables used to support the subject's assessment sold between December 2004 and August 2006 for prices ranging from \$868,000 to \$954,000 or from \$401.11 to \$440.85 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant asserted several of the board of review's comparables had extensive remodeling done to them and that there was "no way these three comparables reflect the other 30 units in the subdivision which are of this model type."

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's first 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 appellant has not overcome this burden.

As to the land inequity contention, the parties submitted ten comparables that were similar in size to the subject and were located in the subject's neighborhood. The comparables had land assessments ranging from \$9.81 to \$11.71 per square foot of land area. The Board finds the appellant's land assessment of \$9.80 per square foot falls below the range of all ten comparables submitted by the parties. Therefore, the Board finds the subject's land assessment is correct and no reduction is warranted.

Regarding the improvement inequity contention, the Board finds the parties submitted ten comparables that were generally similar to the subject in most respects. However, the board of review's six comparables were the same model home as the subject, were identical to the subject in living area and were given most weight in the Board's analysis. These most representative properties had improvement assessments of \$89.31 per square foot of living area, also identical to the subject. Therefore, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted pages from an appraisal in support of his overvaluation argument. The Board gave no weight to this report because a complete description of the comparables examined by the appraiser was missing, an estimated market value for the subject was not indicated on the pages submitted and no effective date for the report was provided. The Board finds the board of review submitted sales information on three comparables that were identical to the subject in living area and were similar to the subject in most other respects. These most representative properties sold for prices ranging from \$401.11 to \$440.85 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$335.66 per square foot of living area including land falls below the only comparable sales adequately described in this record. Therefore, the subject's assessment is supported.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is 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.

*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 23, 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.