



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

APPELLANT: Fred Nosal
DOCKET NO.: 07-03566.001-R-1
PARCEL NO.: 05-14-221-008

The parties of record before the Property Tax Appeal Board are Fred Nosal, 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: \$87,670
IMPR: \$91,320
TOTAL: \$178,990**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of brick and vinyl exterior construction that contains 2,530 square feet of living area. The dwelling is constructed on a crawl space foundation and is approximately 50 years old, being constructed in 1957. Features of the dwelling include central air conditioning, a fireplace and a 418 square foot two-car attached garage. The improvements are located on a 14,080 square foot parcel in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on three comparables. The appellant indicated the comparables were located from .8 to 1.3 miles from the subject property. The comparables were improved with two-story dwellings of frame construction that ranged in size from 2,168 to 2,580 square feet of living area. The dwellings were constructed from 1965 to 1990. Each of the comparables had a full basement with two being partially finished, each comparable had central air conditioning, two of the comparables had one fireplace and each comparable had an attached garage that ranged in size from 440 to 606 square feet. The improvements were

located on lots that ranged in size from 6,750 to 15,000 square feet. The comparables had land assessments ranging from \$19,810 to \$27,040 or from \$1.80 to \$3.29 per square foot of land area. The subject has a land assessment of \$87,670 or \$6.23 per square foot of land area. Their improvement assessments ranged from \$106,640 to \$131,110 or from \$49.19 to \$54.78 per square foot of living area. The subject has an improvement assessment of \$91,320 or \$36.09 per square foot of living area. The appellant reported that the comparables sold from April 2006 to August 2006 for prices ranging from \$400,000 to \$460,000 or from \$178.29 to \$187.47 per square foot of living area.

At the hearing the appellant testified his primary issue dealt with the land assessment that increased from \$28,110 in 2006 to \$87,670 in 2007, more than 200%. He noted the subject land had an assessment of \$6.23 per square foot while the three comparables had land assessments ranging from \$1.80 to \$3.29 per square foot of land area.

The appellant also noted that the board of review did not submit any sales data and the board of review did not provide any land assessment analysis.

Under cross-examination the appellant testified that he had listed the property for sale in 2004 with a real estate agency for a price of \$405,000. The appellant indicated that he did not receive any offers while the property was listed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$178,990 was disclosed. The subject's assessment reflects a market value of approximately \$536,970 or \$212.24 per square foot of living area, land included. The board of review submitted an assessment analysis prepared by the township assessor's office. The deputy township assessor was called as a witness and testified about the analysis. The deputy assessor testified that the subject's neighborhood was revalued in 2007. She testified that land was revalued in the Glen Ellyn area based on vacant land sales and sales of improved properties where the house was ultimately removed. The analysis contained three comparables located in the subject's neighborhood. The comparables were improved with two-story dwellings of brick or frame construction that ranged in size from 2,544 to 2,838 square feet of living area. The comparables were constructed from 1939 to 1950. Two comparables had basements, each comparable had central air conditioning, each comparable had at least one fireplace and each comparable had an attached garage ranging in size from 252 to 640 square feet. The comparables were located on parcels that ranged in size from 9,300 to 12,710 square feet. Their land assessments ranged from \$72,670 to \$81,670 or from \$6.43 to \$7.81 per square foot of land area. Their improvement assessments ranged from \$110,050 to \$152,010 or from \$42.79 to \$58.75 per square foot of living area. The property record card associated with the board of review comparable 3 indicated the property sold in April 2004 for a price of \$540,000 or \$209.95 per square foot of living area and

sold again in May 2007 for a price of \$580,000 or \$225.50 per square foot of living area.

The board of review's witness testified that the appellant's comparables were located in a different neighborhood than the subject. Additionally, in the analysis the board of review noted that appellant's comparables 1 and 2 resold in January 2007 and April 2007 for prices of \$524,500 and \$800,000 or \$241.93 and \$365.80 per square foot of living area, land included.

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

The appellant argued in part assessment inequity as a basis for a reduction in the subject's assessment. 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 on this basis.

The appellant argued that the subject's land assessment increased excessively from 2006 to 2007. The deputy township assessor testified that in 2007 the land in the subject's neighborhood was revalued based on an analysis of sales of vacant land and improved sales where the dwelling was subsequently removed after the purchase. The board of review witness also testified that the appellant's comparables were not located in the same neighborhood as the subject while the comparables submitted on behalf of the board of review were located in the subject's neighborhood. Based on this testimony the Property Tax Appeal Board finds the best land comparables were submitted by the board of review. These comparables had parcels that ranged in size from 9,300 to 12,710 square feet. Their land assessments ranged from \$72,670 to \$81,670 or from \$6.43 to \$7.81 per square foot of land area. The subject parcel has 14,080 square feet of land area and an assessment of \$87,670 or \$6.23 per square foot of land area. The Board finds the subject's land assessment is below the range established by the best comparables on a per square foot basis. The Board finds this information indicates the subject land is being equitably assessed and no reduction is warranted on this basis.

The parties also provided descriptions and assessment information on six two-story dwellings that had varying degrees of similarity with the subject property. The most significant difference is that five of the comparables had basements while the subject was built on a crawl space foundation. Furthermore, appellant's comparables 2 and 3 were significantly newer than the subject being constructed in 1977 and 1990. The six comparables had

improvement assessments ranging from \$42.79 to \$58.75 per square foot of living area. The subject property has an improvement assessment of \$36.09 per square foot of living area, which is below the range established by the comparables on a per square foot basis. The Board finds this information indicates the subject improvement is being equitably assessed and no reduction is warranted on this basis.

The appellant also argued overvaluation as a basis of assessment relief. When market value is the basis of the appeal the value of the property 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 (3rd Dist. 2002). The Board finds after an examination of the sales data presented by the parties a reduction is not warranted on this basis.

The record contains evidence of six sales, with appellant's comparables 1 and 2 selling twice, that occurred from April 2006 to May 2007. The sales had varying degrees of similarity to the subject as previously noted. The comparable sales had prices ranging from \$178.29 to \$365.80 per square foot of living area, land included. Board of review comparable 3, located in the subject's neighborhood, sold in May 2007 for a price of \$225.51 per square foot of living area, land included. This comparable was similar to the subject in age and size but was superior to the subject with a partial finished basement and inferior to the subject with a 2,830 square foot smaller lot and a smaller garage. The subject's assessment reflects a market value of \$212.24 per square foot of living area, which is within the range established by the comparables but below that of the most similar comparable on a per square foot basis. Based on this record the Board finds the subject's assessment is reflective of its market value and no reduction is warranted on this basis.

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

[Handwritten Signature]

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Member

Member

[Handwritten Signature]

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: September 28, 2009

[Handwritten Signature]

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.