FINAL ADMINISTRATIVE DECISION AMENDED
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: E. Fetcho
DOCKET NO.: 07-03925.001-R-1
PARCEL NO.: 01-23-208-024

The parties of record before the Property Tax Appeal Board are E. Fetcho, 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:	$11,470
IMPR.:	$50,700
TOTAL:	$62,170

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,485 square foot parcel improved with a two-story single family dwelling that contains 1,228 square feet of living area. The dwelling was constructed in 1981 and has a brick and aluminum siding exterior. Features of the home include a full unfinished basement and a one-car attached garage. The dwelling is known as a Bedford model and the property is located in Carol Stream, Wayne Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables outlined on a grid analysis. The comparables were composed of two-story single family dwellings that ranged in size from 1,332 to 1,613 square feet of living area. The dwellings were similar to the subject in age and exterior construction. Each comparable had a basement with one being finished. Each comparable also had central air conditioning and a one-car attached garage. One comparable also had a fireplace. These comparables had improvement assessments ranging from $49,630 to $51,540 or from $31.95 to $37.80 per

square foot of living area. The subject has an improvement assessment of $50,700 or $41.29 per square foot of living area.

In her written narrative, the appellant stated that she had reviewed sales of other homes in the neighborhood for the years 2003-2006 and compared the average selling prices and assessments with the subject property, which were set forth on Item B. The comparables were identified as being improved with Concord, Ashfield, Dedham, Astor and Dover model homes that ranged in size from 1,332 to 1,613 square feet. The comparables sold from May 2003 to December 2006 for prices ranging from $159,000 to $220,000. These comparables also had improvement assessments ranging from $31.95 to $40.54 per square foot of living area.

The appellant also asserted that upon review of the subject's property record card she discovered the subject had an additional 10% cost factor that the three comparables used in the appellant's grid analysis did not have. The appellant contends this factor has caused the subject to be overvalued. The appellant stated the assessor informed her that the subject's model was given the factor because the model is the plainest, the sales prices were much lower than other models and the improvement assessment per square foot was considerably lower than the other home models. The additional model factor of 1.10 was add to balance this.

The appellant recalculated the subject's assessment from 1983 to the present without the 1.10 building factor that was depicted on Item A. The appellant arrived at an improvement assessment for the subject property of $38,685 or $31.50 per square foot of living area, which was the appellant's requested revised improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $62,170 was disclosed. The subject had an improvement assessment of $50,700 or $41.29 per square foot of living area.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which included a written narrative from Michael E. Musson, Wayne Township Assessor; assessment data sheets listing the appellant's comparables and the comparables identified by the township assessor; and the property record cards for the comparables.

In the narrative the township assessor explained the appellant compared her property to Concord, Dedham and Dover models while the subject is a Bedford model home. The assessor compared the subject to six Bedford models and two Bristol models, which have the same floor plan. The comparables were described as two-story dwellings each containing 1,228 square feet of living area. Each dwelling has a brick and aluminum exterior and was constructed from 1979 to 1982. Each comparable had a full unfinished basement and an attached one-car garage. Five of the comparables had central air conditioning and three comparables had a

fireplace. These properties had improvement assessments ranging from $50,700 to $53,000 or from $41.29 to $43.16 per square foot of living area.

The data also disclosed that board of review comparables #1, #3, #4, #5 and #8 sold from April 2004 to February 2007 for prices ranging from $185,600 to $214,000 or from $151.14 to $174.27 per square foot of living area. The subject's total assessment of $62,170 reflects a market value of approximately $186,510 or $151.88 per square foot of living area.

In the written submission the assessor stated the subject was not assessed as having central air conditioning but an inspection revealed the property does have central air conditioning. He indicated if the central air conditioning was added the improvement assessment would have been $51,490.

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

In rebuttal the appellant asserted the Bristol model does not have a basement.

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 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 Board finds those comparables most similar to the subject in size and features were submitted by the board of review. The comparables were similar to the subject in style, size, age and features. Six of the comparables were the same model as the subject property and two were exactly the same size as the subject with a similar floor plan. These properties had improvement assessments ranging from $50,700 to $53,000 or from $41.29 to $43.16 per square foot of living area. The subject has an improvement assessment of $50,700 or $41.29 per square foot of living area, which is at the low end of the range established by the most similar comparables in the record. Based on this record the Board finds the appellant did not demonstrate assessment inequity by clear and convincing evidence.

The appellant asserted that the subject's assessment was excessive due to the use of a 1.10 factor in 1983. The Board

finds this argument has no merit. The Board finds the record contains numerous sales of different model homes that demonstrate the subject's assessment is not excessive. Comparables #1, #4 and #8 submitted by the board of review were very similar to the subject in model, size, construction, age and features. These three comparables sold from September 2005 to February 2007 for prices of $213,000 and $214,000 or for prices of $173.45 and $174.27 per square foot of living area. The subject's total assessment of $62,170 reflects a market value of approximately $186,510 or $151.88 per square foot of living area, which is below that of the most similar comparables in the record. The Board finds this evidence demonstrates the subject is not being overvalued.

Additionally, the appellant's sales data included 15 sales that occurred in 2005 and 2006. These various models, although larger than the subject, had total sales prices ranging from $181,000 to $220,000. The median sales price of this set was $210,000 and the mean sales price was $205,760. The subject's total assessment reflects a market value below the range established by these most recent sales submitted by the appellant. Furthermore, the Board finds the evidence demonstrates that although the subject's model may be smaller than the other models referenced by the appellant, the sales data demonstrates these properties have similar market values as demonstrated by the sales prices. In fact, based on this data, those comparables most similar to the subject presented by the board of review had prices above the mean and median prices of those comparables presented by the appellant that sold in 2005 and 2006. Based on this record the Board finds the appellant did not demonstrate overvaluation or that the 1.10 factor applied to the subject's assessment in 1983 resulted in an excessive assessment.

Based on this record the Board finds the assessment of the subject property as established by the board of a review is correct.

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: May 21, 2010

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.