



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

APPELLANT: James McQuillen
DOCKET NO.: 07-03962.001-R-1
PARCEL NO.: 05-14-222-008

The parties of record before the Property Tax Appeal Board are James McQuillen, 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.: \$136,010
TOTAL: \$223,680**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 14,175 square foot parcel improved with a one-story single family dwelling of brick construction that contains 2,485 square feet of living area. The dwelling was constructed in 1951 and is approximately 57 years old. Features of the home include central air conditioning, two fireplaces, a partial basement and a two-car attached garage with 528 square feet. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board (PTAB) contending overvaluation and assessment inequity. The appellant completed the grid analysis on the PTAB Residential Appeal form providing descriptions, assessment data and sales information on four comparables. The comparables were improved with one-story dwellings of brick construction that ranged in size from 2,252 to 3,554¹ square feet of living area. The dwellings ranged in age from 48 to 57 years old. Three of the

¹ The board of review's evidence indicated appellant's comparable four had 3,584 square feet.

comparables had basements with one being partially finished, each comparable had central air conditioning, each comparable had one fireplace and the comparables had attached garages that ranged in size from 264² to 744 square feet. These properties had parcels that ranged in size from 10,700 to 18,000 square feet and had land assessments that ranged from \$75,670 to \$99,670³ or from \$5.34 to \$7.53 per square foot of land area. The appellant indicated these properties had improvement assessments that ranged from \$97,120 to \$117,260 or from \$36.20 to \$50.80 per square foot of living area. The appellant also reported that these properties sold from April 2004 to May 2006 for prices ranging from \$550,000 to \$719,000 or from \$200.61 to \$275.36 per square foot of living area.

The appellant also submitted an appraisal of the subject property prepared by Mark G. Morgan, a Certified Residential Real Estate Appraiser. Morgan was not present at the hearing. The appraiser estimated the subject property had a market value of \$550,000 as of November 26, 2007. The appraiser developed only the sales comparison approach using 9 improved comparables sales in estimating the market value of the subject property. The appraisal indicated the comparables consisted of four, one-story dwellings and five, multi-story dwellings that ranged in size from 1,526 to 2,572 square feet of living area. The dwellings ranged in age from 48 to 83 years old. The sales occurred from November 2006 to November 2007 for prices ranging from \$468,500 to \$670,000 or from \$188.68 to \$345.01 per square foot of living area. After making adjustments to the comparables to account for differences the report indicated these properties had adjusted sales prices ranging from \$513,200 to \$695,900. The appraiser also indicated within the report that the comparables sold for \$32.22 to \$53.17 per square foot of land area. The report also stated the subject is located in an area of revitalization where a number of homes have been torn down and redeveloped. The report contained a table with the title of Glen Ellyn Land Sales depicting the sales of 25 properties that were purchased and were in the process of being redeveloped. The comparables sold from January 2005 to November 2007 for prices ranging from \$9.58 to \$44.54 per square foot of land area. The appraiser was of the opinion the subject's underlying land had a value of \$35.00 per square foot for a total value of \$501,000.

Within the report the appraiser stated the subject dwelling contributes approximately 10% or less to the property as a whole and represents an interim use.

In conclusion the appraiser estimated the subject property had a market value of \$550,000.

² The board of review's evidence indicated appellant's comparable 2 had a 264 square foot attached garage.

³ The board of review provided the correct land assessments for the comparables.

Based on this evidence the appellant requested the subject's land assessment be established at \$6.00 per square foot and the improvement be assessed at approximately \$43.00 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$223,680 was disclosed. The subject's assessment reflects a market value of approximately \$671,040 or \$270.04 per square foot of living area. The subject improvements have an assessment of \$136,010 or \$54.73 per square foot of living area. The subject has a land assessment of \$87,670 or \$6.18 per square foot of land area.

Initially, the board of review's representative argued the Property Tax Appeal Board should give the appraisal less weight due to the fact that the appraiser was not present at the hearing to be questioned about the appraisal and the valuation date and sales were after the assessment date at issue.

In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables submitted by the appellant prepared by the township assessor's office. The board of review called as its witness Milton Township Deputy Assessor Ginny Westfall.

Westfall identified six comparables selected by the assessor's office in support of the assessment of the subject property. The comparables were improved with one-story brick or frame dwellings that ranged in size from 2,036 to 2,595 square feet of living area and were constructed from 1952 to 1955. Each comparable had central air conditioning, one or two fireplaces, a full or partial basement with three being partially finished and an attached garage that ranged in size from 466 to 572 square feet. These properties had parcels that ranged in size from 11,690 to 18,900 square feet and were assessed or from \$78,670 to \$99,670 or from \$5.27 to \$6.73 per square foot of land area. The witness testified that in 2007 land was reassessed using the base lot method. She explained that sales studies were performed to establish the land values. Land was then valued based on a site value basis in 1,000 square foot increments. These properties had total assessments ranging from \$212,630 to \$232,520 and improvement assessments that ranged from \$122,120 to \$144,850 or from \$52.97 to \$61.84 per square foot of living area. The evidence also disclosed that comparables D and F⁴ sold in June 2005 and April 2004 for prices of \$653,000 and \$600,000 or \$320.73 and \$266.43 per square foot of living area, respectively.

Westfall also testified that board of review comparable F, which was used by the appellant, had a \$25,000 home improvement exemption that expires in 2008. Thus the property had an

⁴ Board of review comparable F was also appellant's comparable 2.

improvement assessment prior to application of the exception of \$122,120 or \$54.23 per square foot of living area.

The assessor's office also submitted an analysis of the appellant's comparables contained on the grid analysis. The analysis indicated that appellant's comparable 4 contained 3,584 square feet of living area verses 5,554 square feet used by the appellant; that appellant's comparable 1 sold for a price of \$555,500 or \$205.63 per square foot compared with \$550,000 or \$203.78 per square foot as reported by the appellant; and that appellant's comparable 3 sold for a price of \$627,500 or \$275.88 per square foot compared with \$627,000 or \$275.36 per square foot as reported by the appellant. The data also indicated appellant's comparable three had a land assessment of \$75,670 not \$10,700 as placed on the grid.

The assessor's office also prepared an analysis of the improved comparable sales used in appraisal and contends that comparable sales 3, 5, 6, 7, 8, and 9 were a different style than the subject being composed of 1.5 or 2-story homes. The deputy assessor also asserted that comparables 1 and 2 were located in a different assessment neighborhood than the subject.

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. 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 Board finds the appellant's comparables 1, 2 and 3 and the board of review's comparables identified as Assessor's A through F were the most similar comparables with respect location, style, size and age. These properties had parcels that ranged in size from 10,700 to 18,900 square feet with land assessments ranging from \$75,670 to \$99,670 or from \$5.23 to \$7.07 per square foot. Additionally, board of review comparable A was most similar to the subject in land size, with 14,850 square feet, and had a land assessment of \$87,670. The subject parcel with 14,175 square feet has a land assessment of \$87,670 or \$6.18 per square foot, which is within the range established by the best land comparables in the record. Based on this evidence the Board finds the subject land is being equitably assessed.

With respect to the subject improvements, the Board finds these same comparables were improved with one-story dwellings of brick

construction located in the subject's neighborhood. These dwellings were similar to the subject in age and features. The dwellings ranged in size from 2,036 to 2,699 square feet and had improvement assessments ranging from \$97,710⁵ to \$144,850 or from \$36.20 to \$61.84 per square foot of living area. Excluding appellant's comparable 1, the property with the lowest improvement assessment, the assessment range for the remaining properties is narrower, ranging from \$50.80 to \$61.84 per square foot of living area. The subject has an improvement assessment of \$136,010 or \$54.73 per square foot of living area. The Board finds the subject's improvement assessment is within the range established by the best comparables in the record and a reduction is not warranted on this basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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 in this record.

The appellant also argued overvaluation. 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 the market data in the record supports the assessment.

In support of the market argument, the appellant submitted an appraisal; however, the appraiser was not present at the hearing to be cross-examined about the report and the appraisal process. Additionally, the appraisal estimated a market value for the subject that was more than 11 months after the assessment date at issue. Therefore, the Property Tax Appeal Board gives less weight to the conclusion of value contained in the appraisal. The Board, however, will review the raw sales data in the report in its analysis.

The Board finds the record contains sales data on seven one-story dwellings located in Glen Ellyn. The appellant and the board of review had four comparable sales of single story dwellings that ranged in size from 2,036 to 2,699 square feet of living area. The dwellings were of brick or frame construction similar to the subject in age and features. These properties sold from April 2004 to May 2006 for prices ranging from \$555,000 to \$653,000 or from \$205.63 to \$320.73 per square foot of living area. The

⁵ The appellant had indicated the improvement assessment of comparable one was \$97,719; however, the correct assessment was \$97,710.

appellant's appraisal has three⁶, one-story dwellings that ranged in size from 1,680 to 1,782 square feet and sold from March 2007 to July 2007 for prices ranging from \$481,500 to \$500,000 or from \$270.20 to \$288.04 per square foot of living area. The subject's total assessment of \$223,680 reflects a market value of approximately \$671,040 or \$270.04 per square foot of living area. The subject's assessment reflects a value within the range established by the comparables on a per square foot basis. The Board finds on the basis of these sales that the assessment of the subject property is not excessive in relation to its market value.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction is not warranted.

⁶ There was a dispute as to whether appraisal comparable sale 3 was a one-story dwelling.

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.

Donald 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: October 28, 2009

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.