



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

APPELLANT: Katherine & Steven Banghart
DOCKET NO.: 07-03999.001-R-1
PARCEL NO.: 09-01-116-010

The parties of record before the Property Tax Appeal Board are Katherine & Steven Banghart, the appellants, by attorney Steven F. Banghart, of Ungaretti & Harris LLP in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$149,690
IMPR: \$207,740
TOTAL: \$357,430**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of frame exterior construction containing 3,065 square feet of living area. The dwelling was built in 1962 and had a 711-square foot one-story addition constructed in 1997. Features of the home include a partial, unfinished basement, central air conditioning, three fireplaces, and an attached two-car garage of 462 square feet of building area. The property is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process.¹ The appellants submitted information in a grid analysis on three comparable properties located within ten blocks of the subject property and which were described as two-story frame or masonry dwellings that range in age from 31 to 82 years old. The comparable dwellings range in size from 2,866 to

¹ Although the basis of appeal marked on the appeal form was "comparable sales," a minimum of three recent sales would be necessary; moreover, the data presented included sales in 1999 and 2001 which are far too distant from the assessment date of January 1, 2007 to be considered as relevant indicators of value.

3,128 square feet of living area. Features include full or partial unfinished basements, central air conditioning, one or two fireplaces, and two-car garages ranging in size from 400 to 550 square feet of building area. The comparables have improvement assessments ranging from \$116,950 to \$197,950 or from \$37.39 to \$63.73 per square foot of living area. The subject's improvement assessment is \$212,700 or \$69.40 per square foot of living area.

In a letter, the appellants also argued that the subject received a 65% increase in its improvement assessment for 2007 as compared to its 2006 assessment and that neighboring comparable properties had assessment increases ranging from 15% to 20%. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$150,310 or \$49.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$362,390 was disclosed. Along with a memorandum from the township assessor, the board of review presented a grid analysis² with brief descriptions and assessment information on five comparable properties consisting of two-story frame dwellings that were built between 1907 and 1984. The dwellings range in size from 2,710 to 3,105 square feet of living area. Features include partial or full basements, one of which has finished area, and garages ranging in size from 400 to 684 square feet of building area. In the memorandum, the township assessor further reported that three of these comparables were similar in age to the subject and the other two have had extensive remodeling "that we consider them comparable." These properties have improvement assessments ranging from \$187,140 to \$209,010 or from \$67.31 to \$72.19 per square foot of living area.

In response to the appellants' data, the assessor conceded that the appellants' suggested comparables were all in the same neighborhood code assigned by the assessor as the subject, and had similar story heights, living area square footage, construction grade, age and upgrades. The assessor also noted that comparable #1's assessment was adjusted to reflect its July 2007 purchase price.

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

In written rebuttal, the appellants reiterated their contention that the dramatic percentage increase in the subject's assessment is not warranted especially in light of appellants' comparable #1. Appellants also submitted "historical value trends" obtained

² It is noted that the grid analysis asserted the subject property had an improvement assessment of \$196,020 or \$63.95 per square foot of living area, which is not the improvement assessment set forth on the Notice of Final Decision issued by the DuPage County Board of Review.

from internet website(s) to contend values have dropped in the subject's area within the prior 30 days and prior 1 year.

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 Board further finds a reduction in the subject's assessment is warranted.

As to the value trend data submitted as part of appellants' rebuttal, pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the purported historical value trend data submitted by appellants in conjunction with their rebuttal argument; moreover, value trend data in the last "30 days" and/or last "1 year" which were gathered on or about February 2009, are not relevant to the subject's valuation as of January 1, 2007, the assessment date at issue in this appeal.

On the merits, in part, the appellants argued that the subject's assessment was inequitable because of the percentage increase in its assessment from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The appellants primarily contend unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have met this burden.

The parties submitted eight comparable properties to support their respective positions in this matter. The Board has given

less weight to board of review comparables #1 and #2 due to differences in basement size and/or finish as compared to the subject property. Having considered the submissions, the Board finds the remaining six comparables submitted by both parties to have been most similar to the subject in location, size, style, exterior construction, features and/or age, particularly in light of the memorandum from the assessor accepting the age variances in the comparables to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$37.39 to \$68.15 per square foot of living area. The subject's improvement assessment of \$69.40 per square foot of living area is above the range established by the most similar comparables on this record. Furthermore, the subject's per-square-foot improvement assessment is greater than the most similar comparable on this record, board of review comparable #4. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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. Guit

Chairman

K. L. Fern

Member

Frank A. Grief

Member

Marko M. Louie

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: February 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.