



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

APPELLANT: David & Patricia Coutre'
DOCKET NO.: 07-04027.001-R-1
PARCEL NO.: 09-21-401-052

The parties of record before the Property Tax Appeal Board are David & Patricia Coutre', the appellants; 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: \$76,360
IMPR.: \$121,647
TOTAL: \$198,007

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 14,365 square foot parcel improved with a part one-story and part two-story frame and masonry dwelling containing 2,728 square feet of living area that was built in 1993. Features include a full, partially finished basement, central air conditioning, a fireplace and a 691 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation, unequal treatment in the assessment process and recent construction as the bases of the appeal. In support of these claims, the appellants submitted a grid analysis detailing three comparable properties. The comparables are located within four blocks of the subject. They consist of part one-story and part two-story brick or frame dwellings built from 1991 to 1994. The homes have central air conditioning, a fireplace and garages ranging from 460 to 846 square feet of building area. The homes have partial basements ranging from 1,200 to 1,623 square feet. The homes range in size from 2,942 to 3,120 square feet of living area. The comparables were

situated on lots ranging from 11,216 to 13,164 square feet of land area and had land assessments ranging from \$71,840 to \$80,330. The subject property has a land assessment of \$76,360 and an improvement assessment of \$141,870 or \$52.01 per square foot of living area.

The appellants requested the Property Tax Appeal Board consider sales information provided by the board of review for four properties. The four sale comparables are located in the subject's neighborhood. They consist of part one-story and part two-story brick or brick and frame dwellings that were built from 1994 to 2001. The homes have full basements with one having some finished basement area. They have garages ranging in size from 618 to 988 square feet of building area. The homes sold from April 2005 to September 2006 for prices ranging from \$648,000 to \$925,000 or from \$198.41 to \$225.72 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$656,134 or \$240.52 per square foot of living area, including land using the three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

The appellants submitted evidence depicting the subject's basement was finished at a total cost of \$11,985. The appellants performed the work themselves. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$218,230 was disclosed. In support of the subject's assessment, the board of review submitted a written summary, property record cards, a map and a grid analysis detailing four suggested comparable properties. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The comparables are part one-story and part two-story brick dwellings built from 1992 to 1996. They have full or partial basements with one having some finished basement area. They have garages ranging from 600 to 996 square feet of building area. They range in size from 2,679 to 3,273 square feet of living area and have improvement assessments ranging from \$135,380 to \$151,470 or from \$46.28 to \$51.18 per square foot of living area.

The homes are situated on parcels ranging from approximately 6,274 to 19,800 square feet of land area and have land assessments ranging from \$71,860 to \$104,630. The testimony indicated the homes are assessed using a front foot method. Each comparable, including the subject, has an adjusted front foot assessed value of 880 or 881 per front foot.

Sale information for one of the homes depicts it sold in April 2005 for \$710,000 or \$216.93 per square foot of living area, including land. Joni Gaddis, Chief Deputy Assessor of Downers Grove Township, testified that her office found an error in the subject property's improvement frame description and should be reduced from \$141,870 to \$137,580 for the frame on the back and

the front over-hang. Gaddis testified that the appellants' comparables were dissimilar because they had partial basements, unlike the subject. After making adjustments to the appellants' comparables and the board of review's comparables for features such as decks, exterior construction, central air-conditioning and partial basements, the comparables would have a building assessed value ranging from \$43 to \$49 per square foot of living area. After adjusting the subject for amount of frame area, the subject would have a building assessed value of \$50 per square foot of living area. Based on this evidence, the board of review requested confirmation of its assessment.

In rebuttal, the appellants argued that the sales comparables ranged from \$198.41 to \$225.72 per square foot of living area, including land, while the subject's assessment reflects a market value of \$240.01 per square foot of living area, including land.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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 based on a review of the evidence a reduction in the subject's assessment is warranted.

The Board finds the parties submitted five sales comparables for consideration. The Board placed less weight on the appellants' comparable #5 because it is significantly larger than the subject. The remaining comparables sold from April 2005 to September 2006 for prices ranging from \$198.41 to \$225.72 per square foot of living area, including land. Using the recommended assessment of \$231,940, as suggested for the subject, the subject's assessment reflects a market value of approximately \$643,235 or \$235.79 per square foot of living area, including land. The Board finds the subject's assessment is excessive based on the most similar sale comparables contained in this record. The Board finds the most similar sale comparable is the board of review's sale comparable #4. This property is slightly superior to the subject in size with all other features being generally similar to the subject. This property was given the most weight in the Board's analysis. The Board recognizes that the subject has a partially finished basement which the remaining sales comparables do not enjoy. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable sale properties contained in this record and a reduction in the subject's assessment on this basis is warranted.

The appellants also contended assessment inequity as one basis of the appeal. 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 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 no further reduction is warranted on this basis.

The appellants also argued the recent construction of the finished basement was not accurately reflected in the subject's assessment. The Board finds the appellants failed to support this argument with market derived data on the increase in value caused by the construction. The appellants did not supplement this argument with a paired sales analysis or market derived labor costs to indicate the market value of such construction. Therefore, the Board finds no further reduction is warranted on this basis.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a 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 M. Louie

Member

Shawn R. Lerski

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 22, 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.