



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

APPELLANT: Daniel & Julia Pitelka
DOCKET NO.: 07-04067.001-R-1
PARCEL NO.: 09-08-200-031

The parties of record before the Property Tax Appeal Board are Daniel and Julia Pitelka, 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: \$79,050
IMPR.: \$144,950
TOTAL: \$224,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel with approximately 36,900 square feet improved with a part 1-story, part 1.5-story and part 2-story single family dwelling of frame and brick exterior construction that contains 3,221 square feet of living area. The dwelling was constructed in 1940 and remodeled with an addition in 1997. Features of the home include a partial basement that is partially finished, central air conditioning, a fireplace and a 938 square foot attached garage. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending the market value was not accurately reflected in the subject's assessed valuation. However, on the appeal form the appellants indicated recent sale, comparable sales and assessment equity at the basis of the appeal. The appellant, Daniel Pitelka, testified the subject property was purchased in December 2003 for a price of \$650,000. The appellant testified the property was purchased through a Realtor and was on the market for approximately four months. The appellant testified he identified 10 properties, including the subject, located in the subject's neighborhood that sold for prices around \$650,000

during this same time period. These properties were listed on Appellant's Exhibit A. The sales occurred from September 2003 to September 2004. The average sales price for properties was \$651,827 compared to the subject's purchase price of \$650,000. The appellant further testified the nine comparables had an average 2007 assessment of \$210,238. The subject has an assessment of \$285,270, which the appellant stated was 54% more than the comparables.¹ The appellant contends the subject's assessment is excessive when compared to the assessments of other properties purchased approximately the same time as the subject for similar prices. The appellant acknowledged the subject has a larger parcel but contends the market value was similar to those of the other properties regardless of land size. He argued that if the market value of the subject increased at the same rate as these properties its total assessment would be \$209,649.

On the petition, the appellant listed four comparables, which were also listed in Appellant's Exhibit A. The comparables were described as part one-story and part two-story dwellings of brick and siding exterior construction that ranged in size from 2,569 to 3,098 square feet of living area. The dwellings were constructed from 1996 to 2004. Each comparable had central air conditioning, one comparable had a fireplace and each comparable had a garage ranging in size from 400 to 480 square feet. The appellant indicated these comparables sold from February 2004 to September 2004 for prices ranging from \$630,000 to \$677,500 and had total assessments for 2007 ranging from \$175,490 to \$200,070.

The appellant also provided a list of 14 newly constructed homes on Appellant's Exhibit B. The appellant indicated the 14 properties sold from September 2004 to July 2007 for prices ranging from \$675,000 to \$1,341,647 with an average sales price of \$899,358. He further noted these properties have an average total assessment of \$234,862. He noted the subject's total assessment was greater than the average of these properties.

To further support their argument, the appellants submitted an appraisal estimating the subject property had a market value of \$710,000 as of November 8, 2007. Neither of the appraisers who signed the appraisal was present at the hearing. The appraisers indicated they did not inspect the subject property and did not inspect the exterior of the comparables from the street. Using the cost approach the appraisers estimated the subject had a market value of \$716,723. Under the sales comparison approach the appraisers used 4 comparables improved with two-story dwellings that ranged in size from 2,495 to 3,613 square feet of living area. The dwellings were of frame, cedar or brick and cedar construction. The dwellings ranged in age from 5 to 64 years old and had similar features as the subject. The sales occurred from March 2007 to October 2007 for prices ranging from \$643,000 to \$750,000. After making adjustments to the

¹ The subject's total assessment is 35.7% greater than the average assessment of the comparables.

comparables for differences from the subject, the appraisers indicated the comparables had adjusted sales prices ranging from \$697,500 to \$716,000. Based on this data the appraisers estimated the subject had an indicated value under the sales comparison approach of \$710,000. The appraisers gave most emphasis to the sales comparison approach and estimated the subject had a market value of \$710,000 as of November 2007.

The appellant also testified the subject property is listed for sale on a couple of internet sites for a price of \$850,000. The property was put on the market in January 2010. The appellant indicated that they have placed a sign in the yard intermittently. Mr. Pitelka stated they are hoping to get \$800,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$285,270 was disclosed. The subject's assessment reflects a market value of \$855,896 or \$265.72 per square foot of living area using the statutory level of assessments. The subject has an improvement assessment of \$144,950 or \$45.00 per square foot of living area. The board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which lists six of the appellants' comparables, four from the appeal petition and three comparables sales the appellants' appraisal, and two comparables identified by the township assessor's office. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor of Downers Grove Township.

The board of review's evidence included two comparables improved with part two-story and part one-story dwellings of that contained 2,542 and 2,996 square feet of living area. The dwellings were constructed in 1996 and 1997. Each comparable had a full basement, each comparable had a fireplace, one comparable had central air conditioning and each had an attached two-car garage. These properties sold in July 2006 and July 2007 for prices of \$735,000 and \$650,000 or \$255.70 and \$245.33 per square foot of living area, respectively. The comparables have improvement assessments of \$128,130 and \$150,570 or \$50.41 and \$50.26 per square foot of living area. The board of review's evidence disclosed these two properties had total assessments of \$177,350 and \$207,560 reflecting levels of assessments of approximately 27% and 28% of their respective sales prices.

Ms. Gaddis testified, as reflected in Column 10 of her analysis, the appellant's comparables had improvement assessments ranging from \$43 to \$57 per square foot of living area, rounded. She also stated the board of review comparables had improvement assessments of \$50 per square foot of living area, rounded. The subject has an improvement assessment of \$45 per square foot of living area. The witness also testified the subject property had a 1,390 square foot addition in 1996. She further stated all the comparables but appellant's comparable #3 had the same quality of construction as the subject. The witness also noted that Column 20 of the analysis disclosed the subject property had an adjusted

front foot of 145 feet, whereas the standard lot is typically 50 feet by 150 feet. The subject lot is larger at 124.25 feet by 297 feet. Because the subject has such a deep lot they assess the land using a depth factor 1.17 to arrive at an adjusted front foot of 145 feet. The land was then valued using a front foot value of \$965. The witness explained the majority of the difference in the assessed value between the subject and the comparables was in the land. The board of review contends the subject improvement is being uniformly assessed on a per square foot basis and the land is being uniformly assessed on a front foot basis. Ms. Gaddis indicated that 2007 was a general re-assessment year.

The board of review also submitted a copy of an appraisal estimating the subject property had a market value of \$785,000 as of January 25, 2007. The same appraisers prepared this appraisal as the appraisal submitted by the appellants. The appraisal provided by the board of review did not contain all of the pages of the report.

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 supports a reduction in the subject's assessment.

The Board finds the appellants are arguing assessment inequity as the basis of the appeal. In essence, the appellants contend that properties with similar or greater values as the subject are being assessed substantially less than the subject property. 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 warranted on this basis.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 692 N.E.2d 260, 229 Ill.Dec.487, (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of

properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234. In this appeal the appellants identified 9 comparables that had similar market values as the subject when the subject was purchased in December 2003 for a price of \$650,000. However, in 2007, the subject's assessment is approximately 35.7% greater than the average assessment of these same comparables. Additionally, the record contains two appraisals of the subject property providing an estimate of value of \$785,000 as of January 25, 2007 and \$710,000 as of November 8, 2007. The appellants also provided testimony the subject property is being marketed in 2010 with an internet listing price of \$850,000 and the appellants testified they hope to sell the property for \$800,000. The Board further finds that Appellant's Exhibit B contains information on four comparables located in Downers Grove at 732 Prairie, 4732 DeBolt, 4904 Stanley and 4925 Stanley. These properties sold from June 2006 to July 2007 for prices ranging from \$735,000 to \$817,500, which are similar to the market value estimates of the subject property in the record. The data provided by the appellants indicated these four comparables have total 2007 assessments of \$245,120, \$207,560, \$204,890 and \$213,860, respectively. The subject's total assessment of \$285,270 is substantially greater than these comparables that arguably have similar market values as the subject.

Based on this record, the Board finds the appellants have demonstrated with clear and convincing evidence that the subject is inequitably assessed 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 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: July 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.