FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas & Michele Shanker
DOCKET NO.: 07-04073.001-R-1
PARCEL NO.: 09-33-308-030

The parties of record before the Property Tax Appeal Board are Thomas & Michele Shanker, 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:	$48,820
IMPR.:	$116,300
TOTAL:	$165,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 10,675 square feet of land area has been improved with a part two-story and part one-story single-family dwelling of masonry exterior construction containing 3,156 square feet of living area. The dwelling was built in 1987 and had a one-story, 243 square foot addition built in 2005. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 612 square feet of building area. The dwelling also has a deck and is located in Darien, Downers Grove Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process as to both the land and improvement assessments of the subject property.[1] The appellants submitted information in a grid analysis on five comparable properties, two of which were located in the subject's subdivision and on the subject's street and three of which were located in a neighboring subdivision within ¼-mile of the subject property along with

[1] The appellants marked the basis of the appeal as "comparable sales," but submitted no recent sales data to support this contention.

color photographs.[2] The comparables were described as two-story masonry or frame and masonry dwellings that range in age from 21 to 28 years old. The comparable dwellings range in size from 3,003 to 3,294 square feet of living area. Features include full or partial unfinished basements, central air conditioning, a fireplace, and a two-car garage ranging in size from 462 to 720 square feet of building area. The comparables have improvement assessments ranging from $107,490 to $121,200 or from $35.79 to $36.91 per square foot of living area. The subject's improvement assessment is $129,850 or $41.14 per square foot of living area.

While the appellants argued that the subject's land assessment was also erroneous in comparison to the five comparables presented, the appellants provided no land size data. Instead, the appellants argued that the subject's land assessment was excessive given that it was a corner lot with a fire hydrant and a very small backyard with a view of the house behind the subject. Moreover, appellants argued the subject land was unlike properties located on a golf course (premium lots) which were across the street from the subject or lots backing to a vacant parcel or a tree filled lot. As set forth in the grid, the comparable parcels had land assessments ranging from $44,970 to $72,920 whereas the subject had a land assessment of $48,820.

Lastly, the appellants noted overall assessment increases in 2007 and 2005 for the subject of $18,710 and $17,160, respectively, which the appellants contend are not supported by the current real estate market; appellants also outlined comparables used by the township assessor at the DuPage County Board of Review hearing, three of which had overall assessment decreases and the remainder of which had a total increases of no more than $5,090. Appellants also argued that area dwellings have been on the market for over 1 year and the local elementary and middle schools have discontinued bus service to the schools located about 2 miles from the subject subdivision which "will definitely adversely affect our property values." Based on this evidence, the appellants requested reductions in the subject's land and improvement assessments to a reduced total of $158,450.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $178,670 was disclosed. In support of the subject's assessment, the board of review presented a memorandum from the township assessor and a grid analysis reiterating both the appellants' comparables and seven comparables suggested by the assessor; the first five comparables presented by the board of review are located in the subject's subdivision and the two remaining comparables are located in a neighboring subdivision. The township assessor

[2] There were two additional properties in the photographs with street address, parcel number, living area square footage, land and improvement data for each; no age, exterior construction or other amenity data was provided on these properties for comparison purposes. No further analysis of these properties was made in this matter.

wrote that the primary difference in improvement assessments was related to exterior construction where the frame and/or frame and masonry dwellings each needed upward adjustments to be similar to the subject's all brick exterior construction. Also the properties in the neighboring subdivision required a 17% upward adjustment as compared to the subject's subdivision.

The board of review's seven comparables were described as two-story frame, masonry, or frame and masonry dwellings that range in age from 19 to 31 years old. The dwellings range in size from 2,040 to 3,376 square feet of living area. Features include full or partial unfinished basements and a garage ranging in size from 462 to 813 square feet of building area. These properties have improvement assessments ranging from $82,230 to $126,890 or from $34.92 to $41.71 per square foot of living area. The seven comparables presented by the board of review had land assessments ranging from $43,450 to $55,930. Based on this evidence along with adjusting the comparables for differences, the board of review requested confirmation of the subject's assessments.

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 improvement assessment is warranted; the Board also finds there was insufficient comparative data to reduce the subject's land assessment.

The appellants first attempted to demonstrate the subject's assessment was inequitable because of the total assessment increases in its assessment in 2005 and 2007, even with the reduction for a home improvement exemption. 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 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 total assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments. In the case of the subject property, the 2005 change was as a consequence of the addition to the kitchen.

As to the merits of the inequity argument, the appellants contend unequal treatment in the subject's land and improvement assessments 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 as to the subject's improvement assessment.

The parties submitted a total of twelve comparables for the Board's consideration to support their respective positions in this matter; the comparables were located both in the subject's subdivision and in a neighboring subdivision. While the township assessor argued that properties in the neighboring subdivision necessitate a 17% upward adjustment, there was no data to support that contention. For lack of uniformity, the evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board has given no weight to the unsupported contention of the board of review that properties in the neighboring subdivision should be adjusted upward by 17% in order to be compared to properties in the subject's subdivision.

Having examined the comparables presented, the Property Tax Appeal Board has given less weight to appellants' comparables #1 and #2 due to their brick and frame exterior construction; the Board has likewise given less weight to all but board of review comparable #6 due to the differences in exterior construction from the subject. Thus, the Board finds appellants' comparables #3, #4 and #5 and board of review comparable #6 were most similar to the subject in location, size, style, exterior construction, features and/or age on this record. 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 $36.79 to $37.48 per square foot of living area. The subject's improvement assessment of $41.14 per square foot of living area is above the range established by these most similar comparables. 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 improvement assessment is warranted.

As to the land inequity argument, the appellants failed to present sufficient comparable data by which a comparative analysis of land assessments could occur in this matter. As such, the Board finds that the appellants failed to establish by clear and convincing evidence that the subject land is inequitably assessed.

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: February 23, 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.