



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

APPELLANT: Alan Meder
DOCKET NO.: 07-04076.001-R-1
PARCEL NO.: 08-28-105-014

The parties of record before the Property Tax Appeal Board are Alan Meder, 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: \$80,950
IMPR.: \$207,030
TOTAL: \$287,980**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of wood siding and brick exterior construction containing 3,366 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 832 square feet. The home was constructed in 1998. The improvements are located on a 21,395 square foot parcel in Naperville, Lisle Township, DuPage County.

The appellant and Katrina Meder appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal. Submitted with the petition were detailed descriptions on three comparables and limited descriptions on four comparables. The first three comparables were described as two-story dwellings of brick and wood siding construction that ranged in size from 2,974 to 3,344 square feet of living area. Each of the dwellings was 14 years old. Each comparable had a basement with two being partially finished, each comparable had central air conditioning, each comparable had one

or two fireplaces and each comparable had an attached garage that ranged in size from 718 to 796 square feet. The appellant indicated the comparables had improvement assessments ranging from \$140,070 to \$172,740 or from \$45.34 to \$51.66 per square foot of living area. The appellant noted his comparable 2 had a home improvement exemption that when added resulted in an improvement assessment of \$192,860 or \$57.67 per square foot of living area.

The next four comparables had limited descriptions, however, these were the properties submitted by the board of review as comparables and will be more fully discussed below. These properties had improvement assessments ranging from \$171,430 to \$219,310 or from \$59.26 to \$63.37 per square foot of living area.

The appellant developed his own comparative quantitative and qualitative analysis of both parties comparables to arrive at the conclusion the subject's assessment was excessive. According to his submission the appellant assigned a bathroom factor of 1000 points for a full bathroom, 500 points for a half bathroom, 500 points for an unfinished basement, 1000 points for a partially finished basement and 1500 points for a fully finished basement. The appellant also used qualitative adjustments based on the assessor's grade factors such as 7000 for a grade 7, 7500 for a grade 7+, 8000 for a grade 8 and 8500 for a grade 8+. To these numbers the appellant also added the square footage of the home and square foot of the lot to arrive at a total of the factors for the subject and the comparables. The total of assessment of the subject and each of the comparables was then divided by the total of the factors to arrive as an assessed value relative to valuation factors. The subject had a ratio of 7.73 while the comparables had ratios ranging from 6.02 to 8.02. The appellant indicated the comparables he submitted would result in a discount of 17.8% but he used a discount of 16% to arrive at a reduced assessment for the subject of \$241,903. The appellant indicated that based on this analysis the comparables submitted by the assessor's office supported a 3.6% reduction in the assessment of the subject property to \$277,613. Using all the comparables resulted in a 9.7% reduction in the subject's assessment to \$260,046.

The appellant's evidence also contained two listings of properties that sold in December 2007 for prices of \$700,000 and \$710,000. The appellant testified that these were obtained from a real estate agent that had been used in the past. According to the appellant, based on these sales the agent indicated that if he was to list the house it should be listed for \$700,000. The appellant did not actually list the house for sale. The appellant also submitted a list of recent sales in the subject's subdivision containing the address, owner's name, asking price, sale price, days on market and the year sold.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$287,980 was disclosed. The subject has an improvement assessment of \$207,030 or \$61.51 per square foot of living area.

The board of review was represented at the hearing by Carl Peterson, member of the DuPage County Board of Review. 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 that was also prepared by the township assessor's office. The board of review called as its witnesses Lisle Township Deputy Assessors Tom McCabe and Carol Scholl.

The assessor's office presented information on four comparables improved with two-story dwellings of brick and frame exterior construction that ranged in size from 2,893 to 3,588 square feet of living area. The comparables were constructed from 1992 to 1996 and were assigned grades of 8 or 8+. The subject property had a grade of 8+. Each comparable had an unfinished basement, each comparable had central air conditioning, the comparables had one or two fireplaces and each comparable had an attached garage that ranged in size from 713 to 790 square feet. These properties had improvement assessments that ranged from \$171,430 to \$219,310 or from \$59.26 to \$63.37 per square foot of living area. The evidence also disclosed comparable 4 sold in December 2005 for a price of \$750,000 or \$259.25 per square foot of living area. The subject's assessment reflects a market value of \$863,940 or \$256.67 per square foot of living area. The deputy assessors testified that the grade is established when the home is built and does have an impact on the assessment.

The assessor's office also analyzed the comparables submitted by the appellant and disclosed they had grade factors of 7, 7+ and 8.

In rebuttal the appellant submitted comments with respect to differences in the assessor's comparables and the subject property.

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 the assessment of the subject property.

The appellant contends the subject's assessment is excessive in relation to comparable properties. 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.

The Board finds the comparables submitted by the board of review were most similar to the subject property. These properties were similar in style, construction grade and exterior construction. These comparables also had similar features as the subject property. The dwellings ranged in size from 2,893 to 3,588 square feet of living area and had improvement assessments that ranged from \$171,430 to \$219,310 or from \$59.26 to \$63.37 per square foot of living area. The subject, with 3,366 square feet of living area, had an improvement assessment of \$207,030 or \$61.51 per square foot of living area. The subject's improvement assessment is within the range established by these similar comparables.

The Board gives little weight to the appellant's qualitative and quantitative analysis. The Board finds the appellant's adjustments to the comparables and the subject were subjective, arbitrary and not related to any market derived or assessment data for the differing features associated with the properties.

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.

The appellant also indicated that overvaluation was a basis of the appeal. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant's data is not persuasive in establishing the subject's assessment is excessive in relation to the property's market value. The appellant had two listing sheets for two sales but there was no analysis of the comparables in relation to the subject property to provide any unit of comparison or market value conclusion. The appellant also submitted a list of sales in the subject's subdivision. The Board gives this evidence no weight due to the lack of description of the market value comparables such as style, size, age, construction and features, which would allow for an analysis of the comparability of the properties to the subject and the development of a unit of comparison. The board of review's evidence did have one comparable sale that sold in December 2005 for a price of \$750,000 or \$259.25 per square foot of living

area. The subject's assessment reflects a market value of \$863,940 or \$256.67 per square foot of living area, which is below the comparable on a price per square foot basis. This sale tends to support the market value estimate reflected by the subject's assessment.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject's assessment is not warranted based on this record.

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: November 25, 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.