



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

APPELLANT: Christopher Wright
DOCKET NO.: 07-04088.001-R-1
PARCEL NO.: 03-36-101-002

The parties of record before the Property Tax Appeal Board are Christopher Wright, the appellant, by attorney Melissa K. Whitley, of Marino & Assoc., PC in Chicago, 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: \$62,710
IMPR: \$168,340
TOTAL: \$231,050**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,686 square feet of living area. The dwelling is 4 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a garage of 685 square feet of building area. The property is located in Elmhurst, Addison Township, DuPage County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a grid analysis and brief.

The four equity comparables were described as two-story masonry or frame and masonry dwellings that range in age from 3 to 6 years old. The dwellings range in size from 2,964 to 3,755 square feet of living area. Features include basements. The appellant did not include any data concerning other amenities such as air conditioning, fireplaces, or garages for the comparables. The comparables have improvement assessments ranging from \$133,490 to \$170,440 or from \$44.64 to \$45.39 per square foot of living area. The subject's improvement assessment is \$168,340 or \$45.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the

subject's improvement assessment to \$166,017 or \$45.04 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for comparables #1, #3, and #4. The sales occurred between August 2002 and December 2003 for prices ranging from \$368,500 to \$528,700 or from \$123.62 to \$178.37 per square foot of living area, land include. Based on this evidence, the appellant requested a total assessment reduction to \$150,785 or to reflect a market value of approximately \$452,400 or the average sales price of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$231,050 was disclosed. The subject's assessment reflects an estimated market value of \$694,678 or \$188.46 per square foot of living area, land included, using the 2007 three-year median level of assessments for DuPage County of 33.26%.

In response to the appellant's data, the board of review noted that appellant's comparable sales were "not recent sales" and three of the four comparable dwellings were of frame and masonry exterior construction unlike the subject's all masonry exterior.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on three comparable properties consisting of two-story masonry dwellings that were each 2 years old. The dwellings range in size from 3,542 to 3,733 square feet of living area. Features include full unfinished basements, a fireplace, and a garage ranging in size from 616 to 752 square feet of building area. These properties have improvement assessments ranging from \$162,090 to \$170,260 or from \$45.61 to \$45.76 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment. The board of review also reported that these comparables sold between January 2006 and March 2007 for prices ranging from \$680,500 to \$759,900 or from \$187.52 to \$214.54 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 not warranted.

The appellant contends 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 appellant has not met this burden.

The parties submitted seven equity comparables to support their respective positions before the Board. Based on differences in size and exterior construction, the Board has given less weight to appellant's comparables #1, #3 and #4. The Board finds appellant's comparable #2 and the comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and/or age. 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 \$45.39 to \$45.76 per square foot of living area. The subject's improvement assessment of \$45.67 per square foot of living area is within the range established by the 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 equitable and a reduction in the subject's assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. The Board has given less weight to all of the sales comparables presented by the appellant due to their smaller size and frame and masonry exterior construction as compared to the subject in addition to the fact that the sales were 4 and 5 years removed from the valuation date at issue of January 1, 2007. The Board finds that sales so distant in time cannot be relied upon as a valid indicator of the subject's market value.

The Property Tax Appeal Board finds the comparables submitted by the board of review were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between January 2006 and March 2007 for prices ranging from \$187.52 to \$214.54 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$694,678 or \$188.46 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%. The Board finds the subject's assessment reflects a market value that falls within and at the low end of the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to

its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no 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: April 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.