



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

APPELLANT: Ken & Julie Cramer
DOCKET NO.: 07-04137.001-R-1
PARCEL NO.: 09-03-212-021

The parties of record before the Property Tax Appeal Board are Ken & Julie Cramer, the appellants; 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: \$65,160
IMPR.: \$76,560
TOTAL: \$141,720

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,600 square foot parcel improved with a part one-story and part two-story frame dwelling built in 1978. The subject contains 2,104 square feet of living area. Features include a partial, unfinished basement, a fireplace and a 420 square foot garage. The subject is located on Lake Charles in Downers Grove Township.

Appellant, Julie Kramer, appeared on behalf of the appellants before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity argument, the appellants submitted a letter, photographs and ten suggested comparable properties for the improvement and 15 land comparables. The improvement comparables are located in a different neighborhood code, as assigned by the local assessor, than the subject. Each improvement comparable is described as a two-story frame dwelling containing 2,329 square feet of living area. Each has a two-car garage containing 483 square feet of building area. Each comparable has a partial or full basement with some being finished. The evidence was not

detailed to depict which comparables had full or partial basements or which basements were finished. In addition, information regarding the proximity of location to the subject, number of fireplaces, age and central air-conditioning was not disclosed by the appellants. Appellant, Julie Cramer testified that the improvement comparables were located in close proximity to the subject; however they were not located on Lake Charles, like the subject. The comparables have improvement assessments ranging from \$75,790 to \$76,680 or from \$32.54 to \$32.92 per square foot of living area. The subject property has an improvement assessment of \$76,560 or \$36.39 per square foot of living area. The appellants argued that the subject was inferior to the comparables based on size, condition, garage size and upgrades.

The appellants also submitted 15 land comparables. The size and proximity of each land comparable was not disclosed. The land comparables were described as having full street frontage and Lake Frontage. The land comparables had land assessments ranging from \$55,440 to \$62,770. The subject is depicted as having a land assessment of \$65,160. The appellants argued that the subject's land assessment should be reduced because the subject has no street frontage, is steeply sloped with severe erosion and adjacent to a retention pond outflow area. 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 final assessment of \$141,720 was disclosed. In support of the subject's assessment, the board of review offered the property record cards, a map and a grid analysis detailing the appellants' comparables and an additional five comparables located in the same neighborhood code as the subject. The comparable properties consist of part one-story, part two-story or two-story dwellings of frame or frame and masonry construction built between 1975 and 1977. Two of the homes are depicted as being renovated in 1984 or 2005, respectively. Four of the dwellings have a partial unfinished basement. Each comparable has a garage. The garages ranged from 440 to 504 square feet of building area. The dwellings contain from 2,156 to 2,436 square feet of living area and have improvement assessments ranging from \$78,660 to \$92,650 or from \$34.08 to \$38.66 per square foot of living area.

The Chief Deputy Assessor of Downers Grove Township, Joni Gaddis testified that the appellants' comparables were located in a different neighborhood than the subject, and an adjustment factor of 3.3% should be applied to each improvement comparable based on their location not being on Lake Charles.

The board of review's evidence also disclosed land assessments in the subject's area are based on the amount of front footage with an applicable depth factor. The boards of review's land comparables were located on Lake Charles, similar to the subject. The comparables are depicted as contain from approximately 3,860

to 11,795 square feet of land area and having from 68 to 71 adjusted front feet with land assessments of \$805 or \$806 per front foot, respectively. Land assessments ranged from \$55,130 to \$57,960 or from approximately \$4.87 to \$14.28 per square foot of land area. The subject is depicted as containing approximately 6,580 square feet of land area with 109 adjusted front feet and an assessed value of \$597 per front foot or \$65,160 or approximately \$9.90 per square foot of land area. Gaddis testified that the subject receives a 15% adjustment on its land assessment for erosion. Gaddis also testified that the subject has one of the largest lake fronts in the subject's neighborhood. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

The appellants also submitted rebuttal evidence claiming the board of review's evidence was primarily based on market value and was not relevant to the appellants' inequity claim. In addition, the appellants argued that the comparables submitted by the board of review had additional features, such as hardwood floors, granite counter tops, security systems and extensive landscaping not enjoyed by the subject, and therefore were superior to the subject.

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 this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants argued unequal treatment in the assessment process. 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 assessment valuations 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 evidence submitted, the Board finds the appellants have not met this burden.

The Board finds the record contains 20 land comparables for consideration. The record also disclosed that land assessments in the subject's immediate area are based upon the amount of adjusted front footage along Lake Charles. The Board gave less weight to the land comparables submitted by the appellants because the size, proximity and front footage were not disclosed. The Board finds none of the comparables submitted by both parties contained front footage, similar to the subject. The comparables contained considerably smaller amounts of front feet when compared to the subject. The Board finds the record depicts the board of review's comparables had from approximately 3,860 to 11,795 square feet of land area and from 68 to 71 adjusted front feet. They have land assessments ranging from \$55,130 to \$57,960 or from approximately \$805 or \$806 per adjusted front foot. The subject property has 109 adjusted front feet and a land

assessment of \$65,160 or approximately \$597 per adjusted front foot of land area, which falls well below the range established in this record. The Board gave little weight to the erosion and steeply sloped arguments presented by the appellants because these market value arguments do not address the appellants' inequity claim. Further, Gaddis testified that the subject receives a 15% land assessment reduction because of the erosion issues. Therefore, the Board finds the appellants have not shown by clear and convincing evidence that the subject's land was inequitably assessed and a reduction is not warranted.

Both parties presented improvement assessment data on a total of fifteen equity comparables. The Board finds the board of review's comparable 5 was dissimilar to the subject in design, and basement area, and therefore was given reduced weight in the Board's analysis. Further, the Board gave little weight to the board of review's argument that the appellants' improvement comparables should be adjusted upward by 3.3% based on location. The 14 remaining comparables submitted by both parties were generally similar to the subject in size, age, design and most other features, and therefore received greater weight in the Board's analysis. These most similar comparables had improvement assessments ranging from \$75,790 to \$92,650 or from \$32.58 to \$38.66 per square foot of living area. The subject's \$36.39 per square foot improvement assessment is within this very tight range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is not warranted.

The Board gave little weight to the photographs and arguments advanced by the appellants regarding the slightly inferior condition of the subject. The appellants failed to provide supporting evidence of a diminution in value to the subject parcel as a result of its condition. The Board finds the appellants failed to demonstrate with market data that there would be a direct correlation or dollar for dollar difference in value between comparable parcels and the subject to account for a reduction in value for deterioration.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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 P. 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: December 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.