FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Becky Blaine
DOCKET NO.: 07-04142.001-R-1
PARCEL NO.: 09-04-202-028

The parties of record before the Property Tax Appeal Board are Becky Blaine, the appellant, by attorney Kory A. Atkinson, of the Law Office of Kory Atkinson in Bloomingdale, 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:	$33,100
IMPR.:	$96,850
TOTAL:	$129,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story style single-family frame dwelling, built in 1993, that contains 2,752 square feet of living area. Features of the home include central air-conditioning, one fireplace, and a 440 square foot garage. The property is located in Westmont, Downers Grove Township, DuPage County.

Through legal counsel, the appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. No dispute was raised specifically regarding the land assessment. Counsel filed a brief, two tables of suggested comparables, and color photographs of the subject and six comparable dwellings.

Initially, legal counsel argued that the subject property, which was purchased in December 2003 for $275,000 or $99.93 per square foot of living area, land included, has suffered a greater percentage increase in its estimated market value than similar

properties also purchased in calendar year 2003 (See Table 1) and is therefore overvalued. In Table 1, counsel set forth four comparable properties with parcel number, address, size, "construction class," story height, sale date and price, year built (although some have two years noted which may reflect some type of renovation, although it would still have an older foundation), estimated market value as reflected by the 2007 assessment, and "percentage increase" from the 2003 sale price to the 2007 estimated market value.

Two of the comparables were said to be in Westmont like the subject; two comparables were said to be in Downers Grove. The comparables were each part one-story and part two-story dwellings that were built between 1969 and 2003. The dwellings ranged in size from 1,632 to 2,395 square feet of living area. The properties sold between January and December 2003 for prices ranging from $245,000 to $385,000 or from $129.88 to $160.75 per square foot of living area, land included. The comparables have 2007 estimated market values based on their assessments ranging from $298,650 to $423,132 which range from 10% to 32% higher than their 2003 purchase prices. The subject's 2007 estimated market value of $389,889 reflects about a 42% increase over its 2003 purchase price. Based on this data, the appellant requests a total assessment reduction to $100,834 or a market value of approximately $302,502 or reflecting a 10% increase as of 2007 as compared to the subject's 2003 purchase price.

Alternatively in support of an inequity argument, through counsel the appellant submitted Table 2 with parcel number, address, year built, size, story height, basement, garage size, improvement assessment, and per square foot improvement assessment information.[1] Four properties are presented, two of which by their address are located in a different village than the subject property. The comparables were reported to consist of three, part one-story and part two-story style and one, part one and one-half-story and part two-story style dwellings that were built between 1962 and 1998 and range in size from 2,048 to 2,700 square feet of living area. Features of the comparables include full or partial basements and three comparables have garages that contain from 399 to 638 square feet of building area. These properties have improvement assessments ranging from $79,510 to $84,070 or from $29.45 to $41.05 per square foot of living area. The subject has an improvement assessment of $96,850 or $35.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $115,660 which would reflect an improvement assessment of $82,560 or $30.00 per square foot of living area.

[1] Lacking in this presentation is data requested in the Section V grid analysis in the Property Tax Appeal Board's Residential Appeal form such as proximity to the subject, exterior construction, basement finish, air conditioning, fireplace, and other amenity data.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $129,950 was disclosed. The subject has an estimated market value of $390,710 or $141.97 per square foot of living area including land, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 33.261%.

In support of the subject's assessment, the board of review submitted a grid analysis of three comparable properties. The three comparables were said to be located in the same assessor's assigned neighborhood code as the subject whereas only three of the appellant's six comparables were located in the same neighborhood code assigned by the assessor as the subject. The comparables consist of part one-story and part two-story style frame dwellings that were built between 1947 and 2006, but given renovations of the older dwelling, the board of review considers the comparables to be similar in age to the subject. The dwellings range in size from 2,160 to 2,779 square feet of living area. Features of the comparables include full or partial unfinished basements, and garages that contain from 420 to 460 square feet of building area. These properties have improvement assessments ranging from $68,440 to $134,590 or from $31.69 to $48.43 per square foot of living area. Additionally, these three comparables sold between October 2005 and November 2007 for prices ranging from $395,000 to $432,500 or from $151.13 to $182.87 per square foot of living area, land included. Based on this evidence the board of review requested the subject's total assessment and estimated market value based on its assessment be confirmed.

In written rebuttal, counsel for appellant contends the board of review has conceded the percentage increase in market value argument made by the appellant in this matter by failing to address it. As to the equity argument, the appellant contends that the board of review's comparables differ too greatly in age from the subject to be considered similar and also differ from the subject in foundation by having basements.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's initial argument concerned the percentage increase between a 2003 actual sale price and the 2007 estimated market value of the properties based on the assessment. In essence, the appellant 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).

It is undisputed that except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970).

Through counsel the appellant attempted to demonstrate the subject was overvalued based on the percentage increases in its estimated market value as reflected by its assessment from its 2003 purchase to its 2007 assessment as compared to other properties that were also purchased in 2003. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate overvaluation by a preponderance of the evidence. The Board finds rising or falling estimated market values based on assessments on a percentage basis as compared to four-year-old sale prices do not indicate whether a particular property is overvalued. Recent actual sales of similar property which reflect current market values should be compared and analyzed to determine whether a property's estimated market value is correct. The Board further 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 assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The Property Tax Appeal Board finds that four-year-old sale prices compared to 2007 estimated market values do not validly indicate whether the subject property was overvalued. Instead, the three recent sales comparables presented by the board of review reflect sale prices ranging from $151.13 to $182.87 per square foot of living area, land included. The subject's estimated market value of $390,710 or $141.97 per square foot of living area including land, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 33.261%, is below the sale prices of these comparables. Moreover, the appellant argued that the lack of a basement for the subject property justified a lower estimated value for the subject which appears to exist and be reflected in the recent sale prices presented by the board of review as compared to the subject's estimated market value on a per-square-foot basis. The evidence presented does not warrant a reduction in the subject's assessment on grounds of overvaluation.

The appellant's other argument was 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 assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted a total of seven equity comparables. The Board gave less weight to the appellant's comparable #4 due to its smaller living area when compared to the subject. The Board also gave less weight to board of review comparable #1 due to its smaller size and greater age when compared to the subject. The Board finds the remaining five comparables presented by both parties were similar to the subject in location, size, design, and/or age. These comparables had improvement assessments ranging from $29.45 to $48.43 per square foot of living area. The subject's improvement assessment of $35.19 per square foot of living area falls within this range and at the lower end of the range. The subject's per-square-foot improvement assessment is further justified when examining appellant's comparables #2 and #6 in Table 2 since the subject is over 20 years newer, about 400 square feet larger in living area, and in one case, has a garage not featured by the comparable; these superior features of the subject outweigh the lack a basement in the subject and support the assessment. 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 Board thus finds the evidence in the record supports the subject's assessment.

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.

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, and 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.

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: July 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.