



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

APPELLANT: Raymond & Lillian Demo
DOCKET NO.: 07-04154.001-R-1
PARCEL NO.: 01-27-304-001

The parties of record before the Property Tax Appeal Board are Raymond and Lillian Demo, 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: \$48,770
IMPR.: \$51,270
TOTAL: \$100,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.25 acre parcel improved with a split-level single family dwelling constructed in 1955 with 1,646 square feet of above grade living area or 2,037 square feet of total living area. Features of the home include a lower level with 853 square feet that has 391 square feet of finished area, a fireplace, central air conditioning, one bathroom and a three-car attached garage with 1,064 square feet. The subject has a vinyl siding exterior. The property is located in West Chicago, Wayne Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellants submitted information on three comparables improved with raised ranch style dwellings that ranged in size from 1,126 to 1,323 square feet of above grade living area. The comparables were constructed from 1969 to 1976 and had frame with brick trim or brick exteriors. These homes had lower levels that ranged in size from 1,050 to 1,323 square feet and were from 75% to 100% finished. Each comparable had one fireplace, two bathrooms, central air conditioning and a two-car attached garage that ranged in size from 480 to 575 square feet.

Comparable #3 also had a workshop. The comparables had improvement assessments ranging from \$36,530 to \$56,390 or from \$32.44 to \$42.62 per square foot of above grade living area. The subject has an improvement assessment of \$51,270 or \$31.15 per square foot of above grade living area.

The appellants also provided information on eight comparable sales to support their market value argument.¹ The comparables were composed of five ranch style dwellings, two split-level dwellings and a raised ranch style home. The comparables ranged in size from 1,007 to 2,048 square feet of above grade living area. The homes were constructed from 1954 to 1976. The comparables had frame, brick, frame with brick trim or aluminum and brick trim exteriors. Each comparable had central air conditioning, 1.5 or 2 bathrooms, three comparables had a fireplace and six comparables had either a 2 or 3-car attached or detached garage. Seven of the comparables had either a basement or a lower level with six being partially or fully finished. The sales occurred from October 2006 to December 2007 for prices ranging from \$247,500 to \$267,038 or from \$130.39 to \$252.23 per square foot of above grade living area. The subject's total assessment reflects a market value of approximately \$300,120 or \$182.33 per square foot of above grade living area.

In the written submission the appellants indicated the subject only has one bathroom and stated an appraiser has indicated there is functional obsolescence due to no bathroom on the first level. The appellants also noted the laundry room is located in the basement area that is not finished and the extra garage space is not finished with insulation and is not heated. They also stated the subject has only three bedrooms and there is no master bedroom with a connecting bathroom. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$36,530 resulting in a total assessment of \$85,300.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$100,040 was disclosed. As support for the assessment of the subject property the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which included a letter from the Wayne Township Assessor and an assessment data grid comparison prepared by the township assessor.

The grid analysis included the comparables submitted by the appellants. The township assessor also provided a grid analysis for eight comparables he selected as well as the property record cards for the comparables. The comparables were improved with

¹ The appellants provided the multiple listing service sheets for the sales. The board of review's evidence provided a grid analysis of the appellant's comparable sales as well as copies of the property record cards for each sale except for comparables #6 and #11 located in Winfield Township. The Board utilized the board of review data in its analysis of the sales due to the better descriptions.

six split-level dwellings and two raised-ranch style dwellings. The comparables ranged in size from 1,056 to 2,075 square feet of above grade living area and were constructed from 1964 to 1975. One comparable had an aluminum exterior while the remaining comparables had a frame and brick trim exterior. Seven of the comparables had central air conditioning, seven comparables had one or two fireplaces, six comparables had two-car attached garages, one comparable had a three car detached garage and one comparable had a one-car attached and a two-car detached garage. One comparable also had a shed and a swimming pool. Each comparable had a lower level that was from 25% to 100% finished. These properties had improvement assessments that ranged from \$40,960 to \$68,950 or from \$33.23 to \$38.79 per square foot of above grade living area.

Comparables #1, #2 and #4 sold from November 2005 to September 2006 for prices ranging from \$282,000 to \$345,000 or from \$183.32 to \$268.73 per square foot of above grade living area. The board of review indicated the subject's total assessment equates to a market value of \$300,120 or \$182.33 per square foot of above grade living area.

In the written submission the township assessor explained that none of the appellants' comparables were located in the same neighborhood as the subject property. The comparables provided by the township assessor were located within the same neighborhood as the subject property.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants argued in part assessment inequity with respect to the improvement assessment. 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 on this basis.

With respect to this argument the Property Tax Appeal Board gives most weight to appellants' comparables #2 and #3 and board of review comparables #3, #5 and #7. These five comparables were either split-level or raised-ranch dwellings that were most similar to the subject in size and features. These dwellings ranged in size from 1,308 to 1,717 square feet of above grade living area. The dwellings were newer than the subject being built from 1964 to 1975. The improvement assessments on these comparables ranged from \$51,540 to \$59,220 or from \$34.49 to \$42.62 per square foot of above grade living area. The subject has an improvement assessment of \$51,270 or \$31.15 per square

foot of above grade living area, which is below the range established by the best comparables in the record. The Board finds this evidence demonstrates the subject dwelling is not being inequitably assessed. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed.

The appellants also argued overvaluation as the 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 evidence in the record does not demonstrate the subject's assessment is excessive in relation to the property's market value.

The record contains sales data on six comparables that were improved with either a split-level home or a raised-ranch dwelling identified as appellants' comparables #8, #9, and #10 as well as board of review comparables #1, #2 and #4. These dwellings ranged in size from 1,037 to 1,882 square feet of above grade living area. The comparables had similar features as the subject with the exception each had more bathrooms than the subject and one comparable had a swimming pool and a shed. The comparables were also newer than the subject being built from 1961 to 1976 and one had an addition in 1981. The sales occurred from November 2005 to August 2007 for prices ranging from \$247,500 to \$345,000 or from \$183.32 to \$268.73 per square foot of above grade living area. The subject's total assessment equates to a market value of approximately \$300,120 or \$182.33 per square foot of above grade living area, which is below the range established by the best comparable sales on a per square foot of above grade living area basis. Additionally, the subject's overall market value is within the range of those comparables most similar to the subject in style. The Board finds this evidence demonstrates the subject's assessment is reflective of the property's market value.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct.

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.