



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

APPELLANT: Judith Bush
DOCKET NO.: 07-04172.001-R-1
PARCEL NO.: 09-19-209-027

The parties of record before the Property Tax Appeal Board are Judith Bush, the appellant, by attorney Terrence J. Benshoof, of Bordelon, Benshoof & Armstead, P.C. in Glen Ellyn; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$72,443
IMPR.: \$76,930
TOTAL: \$149,373

Subject only to the State multiplier as applicable.

ANALYSIS

The subject appeal consists of a 21,960 square foot residential lot that has 131 adjusted front feet. The subject parcel is located in Downers Grove, Downers Grove Township, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The evidentiary documentation to support the lack of uniformity claim consists of three suggested comparables located ½ mile from the subject. The comparables ranged in size from 10,500 to 11,200 square feet of land area and contain either 73 or 78 adjusted front feet. They have land assessments of either \$40,370 or \$43,080. Two of the comparables are located in the same neighborhood code as the subject as assigned by the local assessor. The subject property has a land assessment of \$73,010. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$48,070.

The appellant's counsel argued the subject land had little utility because a creek borders two sides of the property which limited building. During construction of the subject improvement, an error was discovered on placement, and therefore, an additional five feet was purchased to increase the lot size. The appellant argued that the subject lot is only slightly larger than standard lots, however the subject land is assessed as being superior.

Further, the appellant argued that the subject's land was appealed to the Property Tax Appeal Board in 1975 and as such sets a precedent for the subject's 2007 land assessment. In that decision (Docket No. 74-397-R-1), the Property Tax Appeal Board agreed with the board of review that the additional lot area had a low utility and was not a great deal more desirable than a standard size lot, and therefore, a reduction was granted.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$73,010 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a spreadsheet detailing four suggested comparables as well as the appellant's three comparables. 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.

One of the board of review's land comparables is located in the same neighborhood code as the subject as assigned by the local assessor. They range in size from 10,570 to 11,925 square feet of land area and contain from 75 to 78 adjusted front feet. Land assessments ranged from \$41,550 to \$43,080 or from \$3.48 to \$3.95 per square foot of land area or from either \$554 or \$554 per front foot of land area. The evidence disclosed the subject property contains 21,960 square feet of land area and has 131 adjusted front feet with a land assessment of \$73,010 or \$3.35 per square foot of land area or \$555 per front foot of land area.

The board of review's evidence also revealed the appellant's comparables contained either 10,500 or 11,200 square feet of land area and had either 73 or 78 adjusted front feet. Land assessments were either \$40,370 or \$43,080 or \$3.85 per square foot of land area or \$555 per front foot of land area. Based on this evidence, the board of review requested confirmation of the subject property's 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted. The appellant 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 appellant has met this burden.

The Board finds the record contains seven land comparables for consideration. The record also disclosed that land assessments in the subject's area are based upon the amount of adjusted front footage. The Board gave less weight to two of the land comparables submitted by the board of review and one comparable submitted by the appellant because they were not located in the subject's neighborhood. Both parties submitted comparables that contained considerably smaller amounts of front feet and total land area when compared to the subject. The Board finds the remaining comparables located within the subject's neighborhood to be most similar to the subject. They contain from 10,500 to 11,925 square feet of land and from 73 to 78 front feet. They have land assessments ranging from \$40,370 to \$43,080 or from \$552.31 to \$554 per adjusted front foot.¹ The subject property has 131 adjusted front feet and a land assessment of \$73,010 or \$557.33 per front foot of land area, which falls above the range established the most similar land comparables contained in this record on a front foot basis. Therefore, the Board finds the evidence demonstrates the subject's land was inequitably assessed by clear and convincing evidence and a reduction is warranted.

In conclusion, the Board finds the appellant demonstrated a lack of uniformity in the subject's land assessment by clear and convincing evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted.

¹ The board of review's grid sheet, column 21 lists a value inconsistent with the assessed value of the land when divided by the adjusted front footage.

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: June 18, 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.