



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

APPELLANT: Thomas & Jean Whalls
DOCKET NO.: 07-04178.001-R-2
PARCEL NO.: 05-14-122-016

The parties of record before the Property Tax Appeal Board are Thomas and Jean Whalls, the appellants, by attorney Gary L. Taylor of Rathje & Woodward, LLC, Wheaton; and the DuPage County Board of Review.¹

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: \$90,670
IMPR: \$519,160
TOTAL: \$609,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction that contains 5,613 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, 2½ bathrooms, and a two-car attached garage with 575 square feet of building area. The subject has a 15,035 square foot site and is located at 260 North Main Street, Glen Ellyn, Milton Township, DuPage County.

The appellants marked on the Residential Appeal Form both comparable sales and assessment equity with respect to the improvement assessment as the bases of the appeal. At the hearing the appellant's counsel argued that the appeal was premised upon the subject property being assessed at a higher rate than the assessment of comparable properties. He asserted the subject improvements were being assessed at \$92.49 per square foot of living area while the comparable improvements were assessed from \$45.22 to \$85.74 per square foot of living area for

¹ A consolidated hearing was held for Property Tax Appeal Board Docket Nos. 07-04203.001-R-1 and 07-04178.001-R-2.

an average of \$66.71 per square foot of living area. Counsel asserted that applying the average improvement assessment to the subject would result in a revised improvement assessment of \$374,444.

The appellants' attorney indicated the equity comparables were attached as Exhibit A, however, no such marked exhibit was included in the submission. The appellants did complete Section V - Comparable Sales/Assessment Equity Grid Analysis on the Residential Appeal Form using four comparables and submitted printouts from the Milton Township Assessor's website for 13 other properties. The appellants did not specifically designate which of these additional properties were used as equity comparables or which were to be used to support the overvaluation argument. As a result the Property Tax Appeal Board will summarize the data on all 17 comparables.

The comparables were improved with fifteen 2-story dwellings and two 2½-story dwellings. Seven of the comparables were of brick construction, nine comparables were of frame construction and one comparable was of frame and brick construction. These homes ranged in size from 3,071 to 7,745 square feet of living area and were built from 1925 to 2008. Each comparable had a full or partial basement with five being reported as being partially finished. The data provided by the appellants reported fifteen as having central air conditioning, fifteen had fireplaces and fifteen had two or three-car garages. The improvement assessments ranged from \$207,850 to \$447,580 or from \$45.22 to \$86.69 per square foot of living area. The subject had an improvement assessment of \$519,160 or \$92.49 per square foot of living area.

With respect to the overvaluation argument the appellants submitted Exhibit B, entitled Recent Sales in Neighborhood, which listed numerous sales and printouts from the Milton Township Assessor's website for six of these properties. The six sales were improved with two-story dwellings that ranged in size from 3,399 to 5,161 square feet of living area. The dwellings were of frame or brick construction and were built from 1998 to 2008.² Each comparable had a full basement with two reported as being partially finished. Five were described as having central air conditioning, five had fireplaces and five were reported to have garages ranging in size from 506 to 985 square feet. The sales occurred from April 2004 to May 2006 for prices ranging from \$862,000 to \$1,652,000 or from \$206.12 to \$320.09 per square foot of living area, including land. The data also indicated that the appellants' comparable located at 747 Hill Avenue (PIN 05-14-206-001), which was comparable #1 on the grid analysis, sold in June

² The data was confusing with respect to two of the comparable sales located at 649 Turner Avenue (Property Index Number (PIN) 05-14-207-006) and at 258 Glenwood (PIN 05-14-121-018) due to the fact these homes were reported to have been built in 2008 and 2006 but sold in May 2006 and January 2005, respectively. It was not clear whether the properties were purchased as "tear downs" or whether the construction dates were incorrect.

2007 for a price of \$840,000 or \$273.53 per square foot of living area, including land.

At the hearing Thomas Whalls was called as a witness and testified that the subject property was purchased in 2000 and at that point in time was improved with a small house. The house was demolished in 2001 and the current dwelling was constructed. Whalls testified regarding the four comparables provided on the Residential Appeal Form. He testified that comparable #1 was located approximately eight blocks from the subject and stated this was a nice home of brick construction. Comparable #2 was also approximately eight blocks from the subject and was selected because of its similar size as compared to the subject. Comparable #3 was described as being located eight to nine blocks from the subject in the Lake Ellyn area. This home was selected because the street has been voted the nicest street in DuPage County year after year. Comparable #4 is located approximately four blocks from the subject property and was selected because it was within a mile radius of the subject, was fairly new and similar in size to the subject.

Whalls also testified he selected the other comparables and considered the Village of Glen Ellyn as the neighborhood. Whalls further agreed that the comparables he selected had improvement assessments that ranged from \$45.22 to \$85.74 per square foot with an average of \$66.71 per square foot of living area.

The appellant also agreed that his comparable #1 was a sale located in his neighborhood that was occurred in 2007 for a price of \$273.52 per square of living area. The appellant requested the subject's total assessment be reduced to \$465,114.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$609,830 was disclosed. The subject's assessment reflects a market value of \$1,833,524 or \$326.66 per square foot of living area, including land, using the 2007 three year average median level of assessments for DuPage County of 33.26%. The subject has an improvement assessment of \$519,160 or \$92.49 per square foot of living area.

The board of review called as its witness Ginny Westfall-Sprawka, Chief Residential Deputy Assessor in Milton Township. She testified the subject property is located in Neighborhood Code 064, which consists of homes built from 1995 to the present. The witness stated that homes in this neighborhood are custom built, unique in style and appeal. The deputy assessor further stated that homes in the neighborhood are considered to be average, good, good plus, excellent or excellent plus. She further explained that the assessor's office uses a hybrid cost and market approach to value, weighing most heavily on the market approach. She also stated in a written narrative submitted with the board of review evidence that homes in the subject's neighborhood code had the following median selling prices per square foot based on their sales ratio study: average - \$232.52,

good - \$256.87, good+ - \$303.63 and excellent+ - \$364.29. The witness testified the subject was considered excellent plus.

In support of the assessment the deputy assessor provided a grid analysis using six comparables identified as Assessor's A through Assessor's F. The comparables were improved with four, 2-story dwellings and two 2½-story dwellings of frame or brick construction that contained from 4,016 to 5,860 square feet of living area. The comparables were each described as being of excellent+ homes and were located in the subject's neighborhood code. The dwellings were built from 2001 to 2008. Each comparable had a full basement with one being partially finished with a recreation room. Each comparable had central air conditioning, one or two fireplaces, 3½ to 6 bathrooms and garages that ranged in size from 506 to 878 square feet. Their improvement assessments ranged from \$429,110 to \$575,920 or from \$92.33 to \$106.85 per square foot of living area. Assessor's comparables E and F were reported to have sold in October 2005 and November 2006 for prices of \$1,695,000 and \$1,740,305 or \$353.94 and \$400.07 per square foot of living area, including land, respectively.

With respect to the appellants' four comparables listed on the appeal form the deputy assessor indicated that the first two comparables were considered good+ and while comparables #3 and #4 were located in a different assessment neighborhood code. She also stated the remaining comparables submitted by the appellants were not located in the subject's neighborhood. She also listed seven comparables provided by the appellants with the same neighborhood code and noted that these homes were either considered average, good or good+. She calculated these comparables had improvement assessments that ranged from \$51.53 to \$88.50 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, the deputy assessor testified that the other neighborhoods where the appellants selected comparables were not reassessed from the ground up as was the subject's neighborhood. She further agreed that the appellants' comparable #3 located at 614 Lenox Road was located in a different more desirable neighborhood code than 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants argued primarily assessment inequity with respect to the 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 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.

The parties submitted assessment information on 24 comparables to support their respective positions. The Board finds the comparables most similar to the subject in age and size include the following properties with their associated improvement assessment per square foot.

Street Address	PIN	Improvement Assess. Per Square Foot
723 Hillside Ave.	05-11-424-015	\$74.91
614 Lenox Rd.	05-11-214-017	\$71.40
250 Kenilworth Ave.	05-15-212-030	\$79.65
379 Hill Ave.	05-15-214-032	\$59.95
370 Oak St.	05-10-207-050	\$66.26
358 Oak St.	05-10-207-063	\$82.04
353 Oak St.	05-10-208-018	\$45.22
649 Turner Ave.	05-14-207-006	\$86.79
258 Glenwood	05-14-301-056	\$79.54
672 Highview Ave.	05-14-207-029	\$92.33
730 Hillside Ave.	05-11-420-038	\$99.19
376 Forest Ave.	05-14-103-014	\$92.34

The Board finds the final three comparables listed above submitted by the board of review are most similar to the subject in location and each was considered to be excellent+, as is the subject dwelling. These three comparables received the most weight and had improvement assessments ranging from \$92.33 to \$99.19 per square foot of living area. The subject has an improvement assessment of \$92.49 per square foot of living area, which is within the range established by the best comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. Based on this record the Board finds the appellants did not demonstrate assessment inequity with clear and convincing evidence.

The appellants also marked comparable sales 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best comparable sales in the record include Assessor's comparables E and F and two comparables submitted by the appellants located at 649 Turner Ave. (PIN 05-14-207-006) and 258 Glenwood (PIN 05-14-121-018). These four comparables were relatively similar to the subject in style, construction, age and features. These comparables sold from January 2005 to November 2006 for prices ranging from \$1,348,000 to \$1,740,000 or from \$268.37 to \$400.07 per square foot of living area, land included. The subject's assessment of \$519,160 reflects a market value of \$1,833,524 or \$326.66 per square foot of living area, including land, using the 2007 three year average median level of assessments for DuPage County of 33.26%. The Board finds the subject's assessment reflects a market value within the range established by the best comparables in the record on a square foot basis. Based on these sales the Board finds the subject was not overvalued as of the January 1, 2007 assessment date.

In conclusion, based on this record, the Board finds a change in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Acting 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, 2011

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.