



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

APPELLANT: Kevin Dunn  
DOCKET NO.: 07-04181.001-R-1  
PARCEL NO.: 05-19-300-040

The parties of record before the Property Tax Appeal Board are Kevin Dunn, the appellant; 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: \$119,930  
IMPR: \$479,740  
TOTAL: \$599,670**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of brick construction with 6,617 square feet of living area. The dwelling was constructed in 1998. The subject has a full basement that is partially finished, central air conditioning, three fireplaces and a three-car attached garage with 1,285 square feet of building area. The improvements are located on a 39,375 square foot parcel in Wheaton, Milton Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both assessment inequity and overvaluation. In support of these arguments the appellant submitted information on two comparables located next door and across the street in the same subdivision as the subject property. The comparables were improved with a 1.5-story dwelling and a one-story dwelling of brick or frame exterior construction. The dwellings were built in 1994 and 1997. Each comparable had a full basement with one being partially finished, each comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has an attached garage with 834 or 861 square feet. These properties had improvement assessments of \$425,080 and

\$424,740 or \$70.87 and \$94.45 per square foot of living area, respectively. The appellant indicated comparable 1 sold in August 2006 for a price of \$1,950,000 or \$325.11 per square foot of living area. On the appeal petition the appellant indicated that comparable 2 was on the market for a price of \$1,890,000 or \$420.28 per square foot of living area.

At the hearing the appellant testified that a recent appraisal indicated the subject dwelling had approximately 6,352 square feet of living area. The appraisal was not submitted with the petition.

The appellant testified that during the past three years he has been trying to sell the subject property. The appellant testified the property was placed on the market for a price of \$1,810,000. The appellant asserted the price was then dropped to \$1,790,000, he then dropped the price to \$1,740,000 and the property is currently on the market for \$1,690,000. The appellant testified that he would seriously consider and accept an offer of \$1,600,000. The appellant testified that the property was taken off the market for six months for refinancing. He testified that the property was recently appraised for \$1,500,000.

The appellant stated that comparable 1 has an assessment of 26.5% of relative market value. The appellant testified that his comparable 1, which sold for \$1,950,000, has a better lot and a swimming pool. He asserted the subject property does not have a backyard; it is just a hill that goes down to the sewer plant of Wheaton. The appellant was of the opinion that an assessment of 29% of the \$1,690,000 listing price would be an appropriate assessment for the subject.

Under cross-examination, the appellant testified his comparable 2 is currently listed on the market for a price of approximately \$1,750,000. The appellant also testified that he has listed the subject property with three different Realtors over the last three years. He also testified that sometime in 2006 the subject property was listed for a price of \$1,810,000, for approximately 9 months. In the spring of 2007 the property was listed again for a price of approximately \$1,790,000. He also testified that in the fall of 2007 he accepted an offer of \$1,700,000, which was contingent on financing and the purchaser selling their house. This transaction ultimately fell through. The appellant testified that in the 2008 - 2009 time frame the property was listed for \$1,740,000, but he received no offers. In August 2009 the property was listed for a price of \$1,690,000.

Under cross-examination the witness was questioned about a letter he had sent to the DuPage County Board of Review chairman, which was submitted as part of the appellant's evidence, wherein he stated the property was listed for sale for a price of \$1,799,000 on April 1, 2007 with Patti Murray of Koenig Strey Realtors.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$620,680 was disclosed. The subject's assessment reflects a market value of \$1,862,040. The subject had an improvement assessment of \$500,750 or \$75.68 per square foot of living area.

Board of review member Charles Van Slyke represented the DuPage County Board of Review. In support of the assessment the board of review submitted Exhibit #1 containing comparables selected by the township assessor's office and an analysis of the comparables used by the appellant. The board of review called as its witness Milton Township Deputy Assessor Debbie Hansen.

The witness identified three comparables, Assessor's A through Assessor's C, consisting of two-story dwellings that ranged in size from 5,992 to 7,026 square feet of living area. The dwellings were located in the subject's subdivision and were constructed from 1992 to 2000. The dwellings were of brick construction. Each comparable had a full basement, central air conditioning, a fireplace and an attached garage that ranged in size from 863 to 1,328 square feet. These comparables have improvement assessments that ranged from \$454,220 to \$534,020 or from \$75.80 to \$81.76 per square foot of living area.

The deputy assessor also prepared an analysis of the appellant's comparables. The witness testified the appellant's comparables were inferior to the subject dwelling. She noted comparable 1 was smaller than the subject, was a different style than the subject and had fewer bathrooms than the subject. She indicated the second comparable is a ranch style dwelling much smaller than the subject with fewer bathrooms and one less fireplace than the subject dwelling.

The witness also indicated the subject's neighborhood was issued a 5% assessment increase in 2007 based on the sales ratio study. The sales ratio study included four sales that occurred from May 2004 to August 2006 for prices ranging from \$931,000 to \$1,950,000 or from \$202.65 to \$325.10 per square foot of living area.

Under cross-examination the deputy assessor agreed that the comparables she selected had not sold.

With respect to the listing price, the deputy assessor testified that this was speculative. The board of review's representative testified under cross-examination that in the 2006 to 2007 time frame, the purchase price for most homes did not exceed the listing price and would typically sell for approximately 4% below the listing price. He also indicated that the listing price usually sets the upper limit of value.

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 supports a reduction in the subject's assessment.

The appellant argued in part 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The evidence disclosed the subject property had a total assessment of \$620,680 which reflects a market value of \$1,862,040. The appellant provided testimony that he had been attempting to sell the subject property for the past three years. His testimony was that the property was initially listed for sale in 2006 with a price of \$1,810,000. The appellant asserted the price was then reduced to \$1,799,000 in April 2007. The price was then reduced to \$1,740,000 in 2008. The appellant also testified the subject was listed in August 2009 for a price of \$1,690,000. Each of these listing prices is for an amount less than the market value reflected by the assessment. The Board finds the appellant's testimony with respect to listing the subject for sale was not refuted. Additionally, testimony from the board of review indicated the listing price typically sets the upper limit of value. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$1,799,000 as of January 1, 2009, and a reduction is accordingly warranted on this basis.

The appellant also argued assessment inequity 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 further reduction in the subject's assessment is not warranted on this basis.

The Board finds that after making a reduction to the subject's improvement assessment based on the market value finding herein results in an improvement assessment of \$72.50 per square foot of living area. The five comparables submitted parties have improvement assessments ranging from \$70.87 to \$94.45 per square foot of living area. The resulting improvement assessment for the subject property is within this range. 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 further reduction 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

*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: October 28, 2009

*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.