



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

APPELLANT: Henry & Lucia Stillwell  
DOCKET NO.: 07-04357.001-R-1  
PARCEL NO.: 05-30-307-014

The parties of record before the Property Tax Appeal Board are Henry and Lucia Stillwell, the appellants; 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:     \$35,880  
IMPR.:    \$123,120  
TOTAL:    \$159,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling with 2,446 square feet of living area. The dwelling was constructed in 1985. Features of the property include 2.5 bathrooms, a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 522 square feet. The property has an irregular lot and is located in Wheaton, Milton Township, DuPage County.

The appellant, Henry Stillwell, appeared before the Property Tax Appeal Board, contending the assessment of the subject improvements was excessive due to the subject's location on Embden Lane. The appellant contends the subject is located in a sub-environment on Embden Lane. The appellant testified that the subject's street to the west leads into a parking lot of the high school. The appellant asserted the problem was that in 1984 when the home was constructed the school was a middle school. A few years later the middle school was converted into a high school. The appellant asserted the impact on the street was significant

because they now were located near a school where the students drive. This caused a parking problem on the street which the city addressed by making the street no parking during school hours. The appellant stated that you can't park on the street during a good part of the year and there is more traffic. He also asserted there is a problem with speed control due to the traffic pattern.

As a result of this environment the appellant attempted to identify comparables that reflect what is happening on his street. The data presented by the appellant included six comparables improved with five, two-story frame dwellings and a one-story frame dwelling. The comparables were built from 1966 to 1987 and ranged in size from 2,476 to 3,434 square feet of living area. Each comparable had a full or partial basement with two being partially finished. Each comparable had a fireplace, central air conditioning and an attached one or two-car garage that ranged in size from 310 to 504 square feet. These properties had improvement assessments that ranged from \$108,010 to \$147,820 or from \$38.46 to \$53.38 per square foot of living area. Appellants' comparables 1, 4 and 6 are located on Embden Lane and sold from February 2004 to July 2007 for prices ranging from \$414,000 to \$535,000 or from \$158.08 to \$181.65 per square foot of living area. He testified that the subject is valued at \$205.79 per square foot of living area, which is greater than the sales prices on a per square foot basis established by these comparables.

The appellant also argued that the assessor's comparables were superior to the subject in location.

Based on this evidence the appellant requested the subject's assessment be reduced to \$146,760, which he said may be a little low. The appellant was of the opinion the subject should have a market value of approximately \$180.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$167,790 was disclosed. The subject's assessment reflects a market value of approximately \$503,370 or \$205.79 per square foot of living area. The subject has an improvement assessment of \$131,910 or \$53.93 per square foot of living area.

The board of review was represented at the hearing by Charles Van Slyke, member of 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 submitted by the appellant that was also prepared by the township assessor's office. The board of review called as its witness Milton Township Deputy Assessor Debbie Hansen.

Ms. Hansen testified that none of the properties on Embden Lane receive any type of reduction for being on a busy street. The witness also testified the subject has a "sports court" in the backyard and a screened in gazebo located in the backyard, which none of the comparables have. The sports court is a concrete pad.

Ms. Hansen testified appellants' comparable 1 had a large addition and has a \$25,000 home improvement exemption (HIE), which is not reflected in the improvement assessment. When adding back the \$25,000 HIE results in an improvement assessment of \$167,460 or \$56.04 per square foot of living area. The witness also testified appellants' comparable 4 was inferior to the subject with a smaller lot, smaller basement and smaller garage. The witness was of the opinion appellants' comparable 6 was inferior to the subject because it is being charged with one less ½ bathroom, has a smaller basement, smaller garage and a smaller lot.

The witness also noted the appellants' comparables 2, 3 and 5 were located outside the subject's neighborhood in an unincorporated area.

The assessor listed nine comparables, identified as Assessor's A through I, in support of the subject's assessment. Ms. Hansen testified the comparables are located in the subject's neighborhood. Assessor's B, D and E are located on the subject's street. The comparables were improved with two-story frame dwellings constructed from 1977 to 1987 and ranged in size from 2,128 to 2,604 square feet of living area. Each comparable had a full or partial basement with three being partially finished. Each of the comparables had 2.5 bathrooms, a fireplace, central air conditioning and a two-car garage that ranged in size from 420 to 506 square feet. These properties had improvement assessments that ranged from \$113,350 to \$141,640 or from \$52.29 to \$56.46 per square foot of living area. The evidence also disclosed comparable A sold in November 2005 for a price of \$482,500 or \$226.74 per square foot of living area. Comparable F was reported to have sold in September 2006 for a price of \$475,000 or \$209.44 per square foot of living area. Comparable H was reported to have sold in September 2005 for a price of \$475,000 or \$202.65 per square foot of living area. None of the sales was located on Embden Lane.

Under cross-examination the deputy assessor was questioned with respect to how the gazebo and the sports court were valued. The witness indicated that they are valued using cost tables on a per square foot basis. Ms. Hansen testified, however, that the sports court was not being assessed and indicated the gazebo was assessed at approximately \$1,680 reflecting a market value of \$5,040. Ms. Hansen was of the opinion that Assessor's D and Assessor's G were most similar to the subject.

After hearing the testimony and reviewing the record, 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 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 appellant argued the subject's assessment was excessive due to the property's location on Embden Lane and the traffic issues caused by the location of a high school at the end of the street. The appellant asserted that the traffic volume, inability to park at times along the street and the speed of the vehicles have a negative impact on the property's value.

The Board finds the record contains six sales, three submitted by each of the parties, to support their respective positions with respect to the market value of the subject property. The Board finds the six sales were similar to the subject in most respects. However, the Board finds those comparables most similar to the subject in location, that would be impacted by the same environmental factors as the subject property, are the three comparable sales located on Embden Lane, as is the subject, that were submitted by the appellants identified as comparables 1, 4 and 6. These three comparables are improved with two-story dwellings of frame construction ranging in size from 2,619 to 2,988 square feet of living area, slightly larger than the subject dwelling with 2,446 square feet of living area. The homes were built from 1986 to 1987. The comparables were similar to the subject in features with the exception that comparables 4 and 6 had smaller basements, smaller garages and smaller lots as compared to the subject. Additionally, comparable 6 did not have an additional ½ bathroom similar to the subject's 2.5 bathrooms. Furthermore these comparables did not have a gazebo or a concrete pad used for sports that the subject had. These comparables sold from February 2004 to July 2007 for prices ranging from \$414,000 to \$535,000 or from \$158.08 to \$181.65 per square foot of living area. The subject's assessment of \$167,790 reflects a market value of approximately \$503,370 or \$205.79 per square foot of living area, which is above the range on a per square foot basis established by the best comparable sales in the record. Based on these sales and considering the differences from the subject property, the Property Tax Appeal Board finds the subject property's assessment is excessive in relation to its market value and a reduction is justified.

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: November 25, 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.