



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

APPELLANT: Andrew Wolf
DOCKET NO.: 07-04362.001-R-1
PARCEL NO.: 02-16-307-092

The parties of record before the Property Tax Appeal Board are Andrew Wolf, the appellant; 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: \$ 87,560
IMPR.: \$ 354,730
TOTAL: \$ 442,290**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction that contains 5,902 square feet of above grade living area. The dwelling was constructed in 2001. Features of the home include a full basement that is 80% finished, two central air conditioning units, two fireplaces and a three car attached garage. The property is located in the Los Lagos subdivision, Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant asserted in his written submission that only two properties in the subject's subdivision had assessment increases from 2006 to 2007. The subject's assessment increased from 2006 to 2007 by 13.1% while the only other increase was 1.8%. The appellant further stated that the subject's resulting 2007 assessment was 5% higher than any other home in the subdivision and 13.2% and 8.3% higher than those of his two next door neighbors.

To further support the assessment inequity argument, the appellant submitted descriptions, photographs and assessment information on three comparables located in the subject's subdivision, with two being located next door to the subject property. The comparables were composed of two, two-story and one, one-story single family dwellings of masonry construction that ranged in size from 4,867 to 6,396 square feet of living area. The comparables were constructed in 2000 and 2001. Each comparable had a basement, central air conditioning, one or two fireplaces and a three-car attached garage. The comparables had improvement assessments ranging from \$275,370 to \$324,910 or from \$50.80 to \$56.58 per square foot of living area.

The appellant's evidence further indicated the subject property was purchased in July 2005 for a price of \$1,350,000.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$315,810 resulting in a total assessment of \$403,370.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$442,290 was disclosed. The subject's total assessment reflects a market value of approximately \$1,329,795 using the 2007 three year median level of assessments for DuPage County of 33.26%. The subject has an improvement assessment of \$354,730 or \$60.10 per square foot of above grade living area.

In support of the assessment the board of review submitted an Addendum to the Board of Review Notes on Appeal and an analysis prepared by John Dabrowski, Assistant Chief Deputy Assessor for Bloomingdale Township, which was marked as Exhibit 1. In his written submission the deputy assessor explained that the subject's assessment increase from 2006 to 2007 was due to adding a finished basement, two additional bathrooms and one additional bedroom to the assessment. The deputy assessor also explained that the most influential difference between the subject and the appellant's comparables was the 80% finished basement the subject has while the comparables are assessed as having unfinished basements. He indicated if the subject's basement was unfinished the resulting improvement assessment would be reduced to \$53.31 per square foot, which is within the range established by the appellant's comparables.

To demonstrate the subject property was equitably assessed five assessment comparables were submitted. The comparables were improved with two-story single family dwellings of brick or frame and brick exterior construction that range in size from 3,420 to 5,289 square feet of living area. The comparables were constructed from 2001 to 2006 and were located in the subject's subdivision. Each comparable had a full or partial basement with three being from 30% to 90% finished. Each of the comparables had one or two fireplaces, each comparable had two central air conditioning units and each comparable had a three-car attached

garage. These properties had total assessments that ranged from \$329,220 to \$427,190 and improvement assessments that ranged from \$241,660 to \$339,610 or from \$58.75 to \$73.13 per square foot of above grade living area.

In his analysis the deputy assessor arrayed the two-story comparables submitted by both parties based on size to demonstrate that as size increases the assessment per square foot decreases. The analysis indicated that the two-story comparables submitted by both parties ranged in size from 3,420 to 6,396 square feet of living area. If each was assessed as having an unfinished basement the assessments would have ranged from \$50.80 to \$70.66 per square foot of living area with the highest assessment per square foot being attributed to the smallest home and the lowest assessment per square foot being attributed to the largest home.

The documentation submitted by the board of review also disclosed that the subject's assessment reflects a market value less than the subject's July 2005 purchase price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal evidence contending the board of review's evidence supports his assertion that the subject is being assessed higher than those of neighboring properties. In rebuttal, the appellant also submitted five new assessment comparables not located in the subject's subdivision. Pursuant to Section 1910.66(c) of the rules to the Property Tax Appeal Board, the Board will not consider these additional comparables submitted as part of the rebuttal evidence in its analysis. Section 1910.66(c) provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code 1910.66(c)).

Based on this provision, the new comparables cannot be considered as rebuttal evidence.

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 appellant contends 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 reduction is not warranted.

The appellant initially argued the subject's assessment increase for 2006 to 2007 was excessive in comparison to the other properties in the subject's subdivision. The Board finds; however, the assessment increase was justified based on the explanation provided by the deputy assessor that the subject's assessment increase was due to adding a finished basement, two additional bathrooms and one additional bedroom to the assessment.

The Board finds the parties submitted assessment information on eight comparables located in the subject's subdivision to support their respective positions. The Board finds seven of these comparables were two-story dwellings of brick or frame and brick construction that ranged in size from 3,420 to 6,396 square feet of living area. Those comparables most similar to the subject in size include appellant's comparables 1 and 2 and board of review comparable 3. These comparables were of brick or frame and brick construction and ranged in size from 5,289 to 6,396 square feet of living area. The dwellings were constructed in 2001 and 2003. Each comparable has a full basement with the board of review's comparable having a 30% finished basement. Each comparable has two central air conditioning units, two fireplaces and a three-car attached garage. Their improvement assessments ranged from \$306,710 to \$324,910 or from \$50.80 to \$58.75 per square foot of living area. The subject has an improvement assessment of \$354,730 or \$60.10 per square foot of living area. The primary difference between the subject and the comparables is the property's 80% finished basement, making the subject dwelling superior to these properties, which in turn justifies a higher improvement assessment. As demonstrated by the deputy assessor, if the subject's finished basement is disregarded, the subject property would have an improvement assessment of \$53.31 per square foot of living area, which is within the range of these most similar comparables on a per square foot basis. 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 reduction in the subject's assessment is not warranted.

The Board further finds that the subject's total assessment reflects a market value below the July 2005 purchase price, which further demonstrates the subject's assessment is not excessive.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was being inequitably assessed.

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: January 26, 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.