



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

APPELLANT: James & Tina Brefeld Jr.
DOCKET NO.: 07-04421.001-R-1
PARCEL NO.: 05-15-210-061

The parties of record before the Property Tax Appeal Board are James and Tina Brefeld Jr., the appellants; 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: \$18,590
IMPR: \$219,480
TOTAL: \$238,070**

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 2,934 square feet of living area. The dwelling is approximately 2 years old. Features of the property include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant, James Brefeld Jr., appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted photographs and assessment information on four comparables located in close proximity to the subject property. Three of the comparables were located on the same street and within the same block as the subject property and one is located around the corner from the subject. The appellant described the comparables as being improved with two-story dwellings of frame construction that ranged in size from 2,852 to 3,778 square feet of living area. Each comparable had a full or partial unfinished basement, central air conditioning, one fireplace and garages that ranged

in size from 559 to 720 square feet. Comparable 1 was also described as having an in-ground swimming pool. The dwellings were constructed from 1995 to 2007. The comparables had improvement assessments that ranged from \$191,850 to \$260,450 or from \$64.52 to \$69.92 per square foot of living area. The subject has an improvement assessment of \$219,480 or \$74.81 per square foot of living area. The appellant developed a table comparing the subject with the comparables. His calculations indicated that the comparables had assessments per square foot of living area varying from 7% to 16% below the subject's per square foot improvement assessment with an average variance of 11% below the subject's per square foot improvement assessment. Based on this analysis the appellant requested the subject's improvement assessment be reduced 11% to \$195,337.

The appellant testified that he purchased the subject property from the builder for a price of \$850,000 in May 2004. The appellant also indicated that comparables 3 and 4 were existing homeowners that moved out to expand or build a new home.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$238,070 was disclosed. The subject has an improvement assessment of \$219,480 or \$74.81 per square foot of living area. The subject's assessment reflects a market value of approximately \$714,210.

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 appellants that was also prepared by the township assessor's office. The board of review called as its witness Milton Township Deputy Assessor Ginny Westfall.

The witness identified six comparables, Assessor's A through F, to demonstrate the subject property was equitably assessed. The comparables were improved with two-story frame dwellings that ranged in size from 2,637 to 3,362 square feet of living area. These dwellings were constructed from 1993 to 2007 and were located in the same neighborhood as the subject property. Each comparable had a full basement with one being partially finished, each comparable had a fireplace, each comparable had central air conditioning and each comparable had a garage ranging in size from 400 to 660 square feet. These properties had improvement assessments ranging from \$210,150 to \$269,950 or from \$73.63 to \$96.12 per square foot of living area. The evidence also indicated that the comparables sold from December 2002 to August 2006 for prices ranging from \$665,000 to \$930,000 or from \$231.48 to \$289.16 per square foot. The subject's assessment reflects a market value of \$243.43 per square foot which is less than the

subject's 2004 sales price of \$289.71 per square foot of living area.

The assessor's office also submitted a grid analysis of the appellants' four comparables. The board of review indicated that the appellants' comparable 3 had a \$25,000 home improvement exemption (HIE) that was not subtracted from the improvement assessment of \$208,480. The deputy assessor testified that although this comparable was renovated, the home is still a 1946 vintage. She also testified that comparables 1 and 2 were older than the subject. The analysis also indicated that appellants' comparable 2 sold in June 2007 for a price of \$725,000 or \$254.21 per square foot of living area. The witness also testified that the appellants' comparable 4 is larger than the subject which accounts for a lower improvement assessment per square foot.

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 contend unequal treatment in the assessment process 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 Board finds comparables A, B, C, E and F submitted by the board of review were most similar to the subject in age and size. Due to their similarities to the subject property these properties received the most weight. These comparables were two-story frame dwellings that ranged in size from 2,637 to 3,362 square foot of living area and were built from 2003 to 2007. These properties had similar features as the subject property. Their improvement assessments ranged from \$210,150 to \$269,950 or from \$73.63 to \$96.12 per square foot of living area. The subject has an improvement assessment of \$219,480 or \$74.81 per square foot of living area, which is within the range established by the most similar comparables in the record. Based on this record the Board finds the subject's improvement assessment is equitable and no change in the assessment is 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.

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: 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.