



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

APPELLANT: Nicholas Malham
DOCKET NO.: 07-04431.001-R-1
PARCEL NO.: 06-27-408-021

The parties of record before the Property Tax Appeal Board are Nicholas Malham, 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: \$48,830
IMPR: \$195,310
TOTAL: \$244,140**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story townhouse of frame and brick construction that contains 2,682 square feet of living area. The dwelling was constructed in 1970. Features of the home include central air conditioning, a fireplace and a two-car detached garage. The property has a 2,898 square foot parcel and is located in Oak Brook, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparables. The comparables were described as two or three-story townhouses of frame and brick or brick and masonry construction that ranged in size from 2,164 to 3,201 square feet of living area. Three of the comparables have finished basements. Each comparable has central air conditioning, one fireplace and a two-car attached garage with 460 square feet. The comparables had improvement assessments that ranged from \$141,350 to \$193,270 or from \$57.12 to \$89.31 per square foot of above grade living area. The subject has an improvement assessment of \$195,310 or \$72.82 per square foot of living area. These same comparables have parcels that range in size from 3,330 to 4,282 square feet of land area with land

assessments that range from \$35,330 to \$48,320 or from \$10.61 to \$12.19 per square foot of living area. The subject has a land assessment of \$48,830 or \$16.85 per square foot of land area.

The appellant indicated the subject had a two-car detached garage compared to the comparables' attached garages. The appellant contends that some of the comparables were remodeled and that three comparables have finished basements. He stated in his written submission that he had done the least amount of interior and exterior remodeling of the units in his cluster of townhouses. He further asserted that the subject has the smallest parcel yet has the highest land assessment.

Based on this evidence the appellant requested the subject's land assessment be reduced to \$31,878 and the improvement assessment be reduced to \$160,920.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$244,140 was disclosed. The board of review indicated in its submission that the subject's assessment reflects a market value of \$732,420 or \$273.09 per square foot of living area, land included.

To demonstrate the subject property was equitably assessed, the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which consisted of an assessment data sheet prepared by the township assessor's office. The board of review called as a witness Ronald J. Pajda, York Township Deputy Assessor.

Pajda identified six comparables that were improved with townhouses described as the same model as the subject. Each comparable has 2,682 square feet of living area and were constructed in 1970, 1974 and 1978. Each comparable had central air conditioning, five comparables had a fireplace, each comparable had a two-car attached garage and one comparable has a basement. Each comparable has an improvement assessment of \$195,310 or \$72.82 per square foot of living area. The comparables had parcels that ranged in size from 3,204 to 3,467 square feet of land area. Each had a land assessment of \$48,830 or from \$14.08 to \$15.24 per square foot of land area. Pajda testified that land assessments for the townhouses were based on 20% of the total value.

The data provided by Pajda disclosed that two of the appellant's comparables, which were described as different models than the subject and did differ from the subject in size, sold in December 2005 and August 2006 for prices of \$830,000 and \$868,000 or \$401.11 and \$259.29 per square foot of building area, land included, respectively. Board of review comparable #1, which is described as the same model as the subject and is the same size as the subject townhouse, sold in December 2005 for a price of \$959,000 or \$357.57 per square foot of living area, land

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

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 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 the Board finds the appellant did not demonstrate assessment inequity by clear and convincing evidence and finds a reduction is not warranted.

The Board finds the best comparables in the record were those provided by the board of review that included six properties that were improved with townhouses that were the same size as the subject, similar to the subject in age and had similar features as the subject. Each of these comparables had an improvement assessment of \$195,310 or \$72.82 per square foot of living area, identical to the subject's improvement assessment. Each of these properties had a land assessment of \$48,830, which is identical to that of the subject's land assessment. According to the deputy assessor, the land assessments were similarly calculated based on 20% of the total value of the townhouse. The Board finds this evidence demonstrates the subject is being equitably assessed.

Of importance, the Board finds the board of review provided data disclosing that three of the comparables submitted by the parties sold from December 2005 to August 2006. The comparable almost identical to the subject had the highest price at \$959,000 compared to the other two sales of \$830,000 and \$868,000, which were different models than the subject townhouse. This market data justifies the higher assessment attributable to the subject property as juxtaposed to the appellant's comparables and further supports the conclusion the subject's assessment, reflecting a market value of \$732,420, is not excessive.

In conclusion, the Board finds the appellant has not demonstrated with clear and convincing evidence that the subject property is inequitably assessed and no reduction 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 22, 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.