



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

APPELLANT: Robert Mitchell
DOCKET NO.: 07-04498.001-R-1
PARCEL NO.: 06-10-407-041

The parties of record before the Property Tax Appeal Board are Robert Mitchell, 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: \$44,220
IMPR.: \$25,240
TOTAL: \$69,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 12,500 square feet of land area is improved with a one-story frame dwelling that was built in 1925. The home contains 864 square feet of living area and features a full unfinished basement. The appellant also reported that as of the filing of this appeal the central air conditioning was inoperable. The property is located in Villa Park, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending that the subject property was inequitably assessed and/or overvalued. While on the Residential Appeal petition in Section 2e the appellant checked the bases of appeal as comparable sales, assessment equity, recent construction and recent appraisal, there was no recent construction information submitted in accordance with Section VI of the petition and the appellant did not submit a copy of a recent appraisal of the subject property. Thus, the appellant's appeal will be analyzed on data submitted regarding comparable sales and assessment equity.

As part of the appeal, the appellant presented a letter asserting that due to major structural problems, the subject's assessment should be "at or near the lowest of the comparative properties." Reportedly, the plaster on the ceilings and walls has "lots" of cracks due to an unstable foundation. Reportedly many jacks in the basement support the floor rafters. The appellant argued that the necessary repair work has not been done because it could never be recouped on re-sale. In addition, at hearing, the appellant expressed a concern of going into too much detail with the assessing officials and having the result be that the property would be condemned.

In the letter and at hearing based on discussions with various persons, the appellant opined various market values for the subject property under numerous scenarios. Attached to the appeal materials was an "Estimate of Seller's Equity" prepared by Ranny of Re/Max date November 30, 2007 and setting forth a suggested listing price of \$169,900 to \$174,900. Appellant opined the following market estimates as a teardown: \$100,000 to \$150,000; as a rehab: \$98,000 to \$110,000; and sale through a real estate broker: \$160,000. Appellant provided no market-based data to support any of these opinions of value besides the Re/Max document for which no evidence was presented and the two sales discussed further below in this decision.

The appellant also complained in the letter of the percentage increase in the subject's land assessment from 2006 to 2007.

As to the subject's land assessment, the subject parcel of 12,500 square feet has a land assessment of \$44,220 or \$3.54 per square foot of land area. The appellant presented five suggested comparable properties which range in land area from 12,500 to 25,000 square feet and have land assessments ranging from \$44,220 to \$63,930 or from \$2.56 to \$3.54 per square foot of land area. The appellant contends that as the subject residential lot is narrow and deep, its market value would be increased if the depth was adjacent to the street. The appellant provided no data to establish the depth of the comparable properties presented or whether those properties had more street frontage than the subject. At hearing, the appellant also contended that the back portion of the subject parcel has a low spot which gathers water from neighboring parcels which has damaged the grass and should be taken into account by the assessing officials. Furthermore at hearing, the appellant noted that while some of his comparables have twice the land area of the subject, the land assessments of those parcels are not twice that of the subject property.

As to the improvement inequity argument, the appellant presented four suggested comparable properties. Two were described as 1.5-story dwellings, one was a one-story and one did not indicate its story height. Each was of frame construction and three were built between 1913 and 1951. The date of construction of one dwelling was not disclosed. The homes range in size from 908 to 2,328 square feet of living area and each has a full or partial basement. One comparable has central air conditioning and one

has a fireplace. Each of the comparables has a garage. These comparables have improvement assessments ranging from \$13,710 to \$48,530 or from \$9.12 to \$30.13 per square foot of living area. The subject has an improvement assessment of \$25,240 or \$29.21 per square foot of living area.

As to the overvaluation argument, the appellant presented two suggested comparable sales and one listing. The properties were described as one-story or 1.5-story dwellings of frame or frame and stucco exterior construction. The homes were built between 1923 and 1925 and range in size from 908 to 1,487 square feet of living area. Each had a basement, one of which was fully finished. Two of the homes included central air conditioning and two had garages. The two properties reportedly sold in December 2008 and February 2009 for prices of \$131,250 and \$116,500, respectively, or for \$88.26 and \$121.35 per square foot of living area including land and the listing price of the third property was \$109,900 or \$121.04 per square foot of living area including land.

Based on the foregoing, the appellant requested a reduction in the subject's total assessment to \$50,240 which would reflect a market value of approximately \$150,720.

The board of review presented its "Board of Review Notes on Appeal" wherein its final total assessment of \$69,460 was disclosed. The subject's assessment reflects an estimated market value of \$208,839 or \$241.71 per square foot of living area including land using DuPage County's 2007 three-year median level of assessments of 33.26%.

The board of review submitted a letter and data prepared by Lisa Bosma, Deputy Assessor in York Township, who was also present and testified at the hearing. Bosma asserted that all properties in the township are deemed to be in average condition. A file on the subject property includes correspondence from the appellant from 2003 alleging condition issues with the subject property. Bosma testified that while the township can do a "cost to cure," in this particular situation, the subject's assessment was "low enough." During the course of hearing, the assessor acknowledged that if provided with documentation, the condition of the subject dwelling could and would be taken into account by the assessing officials. However, as to the appellant's contentions in his letter and during the course of hearing, there is no documentation that has been provided to Bosma's office. In her letter, the deputy assessor reported that the subject dwelling is being assessed "below the median level of assessments."

In response to the appellant's two sales, the assessor asserted these were foreclosure sales and, in one case, is different in style/story height from the subject home. "Per the state statues

[sic] of Illinois, we are unable to consider these sales in our sales-ratio studies."¹

In support of the subject's assessment, the assessor prepared a spreadsheet of four suggested comparables located on the same street as the subject. Each comparable has a lot size of 12,500 square feet and a land assessment of \$44,220 or \$3.54 per square foot of land area which is identical to the subject. In addition, Bosma testified that 2007 was a general reassessment year. In 2007 the assessor revalued the land in York Township and found, in particular, that land values in Villa Park were low. As a consequence of the revaluation process, the assessor examined three years of sales and created new land values to the economies of scale so that parameters were taken into account.

The board of review's comparables were described as improved with frame bungalow dwellings like the subject which were built between 1923 and 1927. The homes each contain 864 square feet of living area and have a full basement and a one-car or a two-car garage. Based on the underlying property record cards, one comparable also has central air conditioning. These comparables have improvement assessments ranging from \$25,900 to \$30,690 or from \$29.98 to \$35.52 per square foot of living area. Of these four properties, comparables #2 and #4 sold in March 2004 and November 2006 for prices of \$195,000 and \$233,000 or \$225.69 and \$269.68 per square foot of living area including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

After hearing the testimony and reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued the subject's land assessment was excessive because of the substantial increase in its land assessment from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, but at a minimum every four years that reflect fair market value, maintain uniformity of assessments, and are fair and just. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists and/or whether assessments are reflective of market value. This may result in many properties having increased or decreased assessments from year to year of

¹ The Board recognizes that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

varying amounts depending on prevailing market conditions and prior year's assessments.

The appellant contended unequal treatment in the subject's assessment as a 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 assessment valuations 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 the appellant has not met this burden.

The parties submitted a total of nine land equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board finds seven of the comparables submitted by both parties were parcels of either 12,500 or 12,825 square feet of land area which each had land assessments of \$44,220, identical to the land assessment of the subject parcel. Based on the foregoing analysis of the data in the record, the Board finds that the appellant has failed to establish a lack of land assessment uniformity by clear and convincing evidence.

As to the improvement inequity argument, appellant's comparables #1 through #5 are dissimilar to the subject dwelling in age, size and/or design and have been given reduced weight as a result. The Board finds the board of review's comparables were identical to the subject in design and size, but each comparable is superior to the subject by having a garage not enjoyed by the subject. Furthermore, these comparables were similar to the subject in location and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables have improvement assessments ranging from \$25,900 to \$30,690 or from \$29.98 to \$35.52 per square foot of living area. The subject's improvement assessment of \$25,240 or \$29.21 per square foot of living area is below 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 reduction in the subject's assessment is not warranted on this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of

the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

Appellant also argued that the subject's assessment was not reflective of market value. 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 (3rd Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

The appellant presented two sales along with a listing and the board of review submitted two sales for the Board's consideration. The Board has given less weight to appellant's sale which was different from the subject dwelling in story height and size. The three remaining sales and the listing presented by both parties were most similar to the subject property in age, design, exterior construction and size. The Board finds the appellant's listing was for \$109,900 or \$121.04 per square foot of living area including land. The sales presented by both parties occurred between March 2004 and February 2009 for prices ranging from \$116,500 to \$233,000 or from \$121.35 to \$269.68 per square foot of living area including land. The subject has an estimated market value of \$208,839 or \$241.71 per square foot of living area including land which is within the range of these most similar comparables presented on this record. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and thus the subject's assessment as established by the board of review is correct 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.