FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kelly McMullan
DOCKET NO.: 07-04500.001-R-1
PARCEL NO.: 06-05-108-008

The parties of record before the Property Tax Appeal Board are Kelly McMullan, 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:	$47,430
IMPR.:	$42,730
TOTAL:	$90,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,100 square foot parcel improved with a one and one-half-story frame single-family dwelling that was built in 1952. The dwelling contains 1,514 square feet of living area. Features include a partial unfinished basement, central air conditioning and a detached two-car garage of 480 square feet of building area. The property is located in Lombard, York Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In addition, appellant contended that the condition "of land and home not as good as assessor indicated."

In support of the condition of the property, the appellant submitted a black and white photograph of the rear of the home and garage along with a narrative. The appellant contended that the subject's nearly flat roof design on the additions do not meet current codes for roof pitch and causes leakage and early

deterioration of roofing material. Appellant noted the garage is "near the end of its life." Appellant also stated that the chimney has to be patched yearly, the aluminum siding is in poor condition, there is poor heating distribution in the dwelling, and little if any wall insulation. Appellant further contended that the electrical system is marginal, there is poor sewer piping requiring regular maintenance for tree roots, a foundation crack that allows water into the basement during heavy rains, and the heating/cooling systems are old and in need of energy efficient upgrades. Appellant concludes that $60,000 to $100,000 worth of upgrades would only increase the value of the subject slightly due to the subject's small room size, low ceilings and plumbing problems. Appellant notes that repairs continue to be made to collect the monthly rent of $1,250. Appellant opines the property is "a step above a tear down" and should be assessed accordingly.

In support of the inequity argument and overvaluation arguments, the appellant submitted a spreadsheet analysis that appears to have been prepared by the York Township Assessor's Office which sets forth three "appellant's comparables" and six "assessor's comparables." Also included was a street view of the subject dwelling as shown on the property record card.

The three appellant's comparables were described as parcels ranging in size from 8,055 to 11,270 square feet of land area, two of which were located in a different neighborhood code than the subject and comparable #1. The comparables had land assessments ranging from $32,920 to $46,080 or $4.09 and $4.27 per square foot of land area. The subject has a land assessment of $47,430 or $4.27 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to $37,500 or $3.38 per square foot of land area.

The appellant's three comparables were improved with one and one-half-story frame dwellings that were built between 1940 and 1953. The dwellings range in size from 1,143 to 1,513 square feet of living area. Two comparables have a basement and each has a two-car garage. These properties have improvement assessments ranging from $32,060 to $48,940 or from $24.46 to $32.43 per square foot of living area. The subject has an improvement assessment of $42,730 or $28.22 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment reduction to $39,500 or $26.09 per square foot of living area.

In support of the overvaluation argument, the chart reflects that appellant's comparables #1 and #3 sold in May and June 2004 for $220,000 and $233,000 or for $154.41 and $192.48 per square foot of living area, land included. Based on this evidence, the appellant requested a reduced total assessment to $77,000 which would reflect a market value of approximately $231,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $90,160 was

disclosed. The subject has an estimated market value of $271,076 or $179.05 per square foot of living area, land included, as reflected by its assessment and DuPage County's 2007 three-year median level of assessments of 33.26%. In response to the appeal, the board of review submitted a two-page letter along with two grid analyses addressing separately equity and market value. The board of review presented an addendum and Exhibit 1, the same chart of both the appellant's and board of review's comparables as presented by the appellant.

In Exhibit 1, the board of review presented six comparable parcels located in the same neighborhood code assigned by the assessor as the subject and ranging in size from 11,100 to 12,560 square feet of land area. The comparables have land assessments ranging from $33,390 to $53,670 or $2.99 or $4.27 per square foot of land area.

Each of the comparables was improved with a one and one-half-story frame dwelling that built between 1951 and 1955. The dwellings range in size from 1,197 to 1,616 square feet of living area. Five comparables have basements and five comparables have two-car garages with one comparable having a one-car garage. These properties have improvement assessments ranging from $46,400 to $55,420 or from $33.71 to $41.00 per square foot of living area.

The board of review also reported that comparables #3 and #4 sold in June and July 2004 for $262,000 and $263,000 or for $162.13 and $219.72 per square foot of living area, land included.

Based on this evidence the board of review requested the subject's assessment be confirmed.

In response to the board of review's evidence, appellant noted that board of review comparable #1 has a similar land size to the subject at 11,160 square feet of land area, but has a reduced land assessment of $33,390 or $2.99 per square foot of land area.[1] The appellant also asserted that based on the board of review's evidence, the assessor's comparables "appear to be more upgraded homes" than the subject with some having new exteriors, newer sturdy garages, updated electrical service and "possibly more on the inside."

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 this appeal. The Property Tax

[1] While the board of review did not specifically address this issue, the map included with the board's evidence reflects that comparable #1 is located on a main thoroughfare also known as Highway 64. The Property Tax Appeal Board further notes that all other comparables presented by the board of review which are not on a main thoroughfare, and are within the same assigned neighborhood code as the subject, have per-square-foot land assessments identical to the subject parcel on a per-square-foot basis.

Appeal Board further finds that a reduction in the subject's assessment is not warranted.

Initially the appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

As to the land assessment, the parties presented nine equity comparables, seven of which were within the subject's same neighborhood code as assigned by the assessor. Of those seven comparables, one comparable on a main thoroughfare had a land assessment of $2.99 per square foot of land area, while the remaining comparables all had land assessments of $4.27 per square foot of land area which is identical to the subject's land assessment. On the basis of this evidence, the appellant has not shown that the subject's land assessment is inequitable as to similar nearby properties.

As to the improvement inequity argument, the parties submitted a total of nine equity comparables for the Board's consideration to support their respective positions. The Board gave less weight to the appellant's comparables #2 and #3 due to differences in age and/or location from the subject property. The Board also gave less weight to appellant's comparable #1 and board of review comparables #1, #3 and #6 due to their smaller size as compared to the subject dwelling. The Property Tax Appeal Board finds board of review comparables #2, #4 and #5 were most similar to the subject in terms of location, style, size, features and/or age. These comparables had improvement assessments ranging from $33.71 to $35.46 per square foot of living area. The subject's improvement assessment of $28.22 per square foot of living area falls below this range of the most similar comparable properties on this record. 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 grounds of lack of uniformity of assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

In this appeal, although the appellant argued that the condition of the subject property detracts from its market value, the appellant provided no evidence of market value associated with the subject property. The appellant did not provide any evidence, such as an appraisal, establishing an alternate estimate of market value of the subject property as of January 1, 2007 considering the property's condition. The appellant's comparable sales data was not sufficient evidence to call into question the correctness of the subject's estimated market value based on its assessment. In summary, the appellant failed to provide any market data demonstrating the subject's assessment was not reflective of its market value considering its current condition as described in that appellant's letter.

The parties presented four comparable sales for the Board's consideration and in order to support their respective positions in this matter. The comparables sold between May and June 2004 for prices ranging from $220,000 to $263,000 or from $154.41 to $219.72 per square foot of living area, land included. The subject's assessment reflects a market value of $271,076 or $179.05 per square foot of living area, including land, using the three-year median level of assessments for DuPage County of 33.26%.

The Board finds the subject's assessment reflects a market value that falls below the range established by the most similar comparables on a per-square-foot basis. 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 that 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.

Chairman

Member

Member

Member

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: May 21, 2010

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.