



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

APPELLANT: Harold & Lee Ann Brown
DOCKET NO.: 07-05680.001-R-1
PARCEL NO.: 05-28-304-006

The parties of record before the Property Tax Appeal Board are Harold and Lee Ann Brown, 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: \$67,500
IMPR.: \$108,990
TOTAL: \$176,490**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part one-story single family dwelling that contains 2,595 square feet of living area. The dwelling is of frame exterior construction and was built in 1988. The subject has a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The property has an 11,802 square foot parcel and is located in Wheaton, Milton Township, DuPage County.

The appellant, Lee Ann Brown, appeared before the Property Tax Appeal Board contending the subject's assessment is excessive. On the Residential Appeal from the appellants had indicated the basis of the appeal was assessment equity and Realtors' opinions. At the hearing the appellant stated the subject property was the smallest and least expensive home in the subdivision. She further asserted the subject property is located near a nuisance known as the Danada Convenient Care Center. The appellant explained the subject's lot line borders the medical facility and there is a berm between the two properties. She further testified they have a view of the medical building from the subject property. She also explained that there is an electricity box and large cable box at the north end of the

subject lot and there is a storm sewer drain at the south corner of the subject lot. She further asserted the subject property suffers from noise including hearing garbage pick-up, light, and dirt from the medical facility. The witness also stated the emergency ambulance entrance is directly at the back center within 100 feet from the building's corner. She argued the neighboring lot is not maintained by the medical facility. The appellant also explained that the medical facility has re-tarred and re-rocked its roof which causes dirt to accumulate on the subject property. At the hearing the appellant also presented photographs depicting large equipment and rock located on the adjacent parcel's parking lot in connection with a new roof being placed on the medical facility.

She further testified that the subject parcel had assessments of \$26,720 in 2004, \$28,670 in 2005, \$30,710 in 2007 and \$67,500 in 2007. She was of the opinion that the increase from 2006 to 2007 was excessive. She further testified that larger lots next to a pond had lower assessments per square foot than the subject property. Based on this evidence the appellants requested the subject's land assessment be reduced to \$32,700, which was calculated by applying an equalization factor to the 2006 land assessment.

The appellants also submitted a listing of a property located in Wheaton that had a price of \$467,000. There was no descriptive data such as age, size and features of this listing provided by the appellants. Mrs. Brown argued this listing demonstrated the subject property was not worth in excess of \$500,000.

The appellants also submitted with the petition a grid analysis on five comparables. The appellant provide no testimony concerning these properties at the hearing. The properties were improved with either 1.5 or 2-story dwellings that ranged in size from 1,977 to 3,453 square feet of living area and were built from 1986 to 1997. None of the comparables had the same neighborhood code as the subject. The comparables had improvement assessments that ranged from \$108,610 to \$179,160 or from \$47.72 to \$58.05 per square foot of living area. The subject has an improvement assessment of \$108,990 or \$42.00 per square foot of living area. These comparables had parcels that ranged in size from 10,050 to 13,050 square feet of land area with land assessments that ranged from \$23,280 to \$42,740 or from \$2.21 to \$4.02 per square foot of land area.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$141,690.

The board of review submitted its "Board of Review Notes on Appeal" wherein the total assessment of the subject of \$176,490 was disclosed. The subject's assessment reflects a market value of \$529,470 or \$204.03 per square foot of living area, land included. The subject has a land assessment of \$67,500.

At the hearing deputy township assessor Karen Corso testified the size of the dwelling was estimated using plans and exterior measurements. The board of review witnesses explained that living area is determined throughout the township using exterior measurements.

In support of the assessment the board of review submitted information on six comparables identified by the township assessor's office. The comparables are located in the same neighborhood as the subject and were improved with five two-story dwellings and one split-level dwelling. The dwellings were of frame construction and built from 1987 to 1992 and ranged in size from 2,544 to 2,699 square feet of living area. These properties had improvement assessments ranging from \$110,860 to \$116,980 or from \$41.80 to \$43.94 per square foot of living area. The board of review contends the subject's improvement assessment of \$42.00 per square foot of living area is within this range. Each of these comparables has a land assessment of \$75,000 while the subject has a land assessment of \$67,500. The deputy township assessor testified the subject land was given a 10% negative adjustment.

Two of these comparables sold in July 2005 and April 2006 for prices of \$610,000 or \$226.01 and \$226.24 per square foot of living area, land included. The subject has an assessment reflecting a market value of \$529,470 or \$204.03 per square foot of living area, land included.

Ginny Westfall, deputy township assessor, testified that land assessments in the township were redone in 2007. She testified that studies disclosed that land had a median sales price of \$22.28 per square foot resulting in a median assessment of \$7.43 per square foot. They determined that land should be assessed at \$6.00 per square foot. The witness further testified that the median parcel size in the area was 12,500 square feet of land area, resulting in a site assessment of \$75,000. She further stated that a 10% location adjustment was given the subject site.

To further demonstrate the subject land was equitably assessed the township assessor's office listed 10 land comparables located in the subject's subdivision. Four of the comparables were located along the same street as the subject and adjacent to the same medical facility. Each had a land assessment of \$67,500 and was receiving a 10% discount due to location. The remaining comparables each had a land assessment of \$75,000. The board of review also submitted a map noting the location of the subject and the comparables it utilized.

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 appellants' argument was that the subject's assessment was excessive due to its location adjacent to the Danada Convenient Care Center. Although the appellant testified at the hearing as to the problems caused by the location next to the medical facility, no objective market data was presented to demonstrate the subject's assessment was excessive in relation to the subject's market value considering its location. The Board finds the best sales in the record were provided by the board of review and included two properties located in the subject's subdivision that were improved with two-story dwellings constructed in 1987 and 1988. These comparables had 2,661 and 2,699 square feet of living area. The properties sold in July 2005 and April 2006 for \$610,000 or \$226.01 and \$229.24 per square foot of living area, land included. The subject has an assessment reflecting a market value of \$529,470 or \$204.03 per square foot of living area, which is significantly below the range established by the best sales in the record. The appellants submitted one listing but there was no information disclosing when this property was placed on the market or any details about the home such as size, age and features. The Board gave this sale no weight.

The Board further finds that the board of review comparables A through E demonstrated the subject dwelling was equitably assessed. These properties are located in the subject's neighborhood and were improved with two-story dwellings of frame construction built from 1987 to 1992. The dwellings ranged in size from 2,570 to 2,699 square feet and improvement assessments ranging from \$41.80 to \$43.94 per square foot of living area. The subject has an improvement assessment of \$108,990 or \$42.00 per square foot of living area, which is within the range established by the best comparables in the record on a per square foot basis. The Board finds this data demonstrates the subject dwelling is equitably assessed.

The Board further finds the board of review presented evidence demonstrating the subject land was equitably assessed. The board of review presented testimony from deputy township assessors Ginny Westfall and Karen Corso that land in the area was revalued in 2007 on a site basis of \$75,000 using \$6.00 per square foot and a median site area of 12,500 square feet. The subject also received a 10% discount due to location as did four other properties similarly located adjacent to the medical facility. The board of review presented assessment information on ten comparables corroborating their testimony.

In conclusion, based on this record the Board finds a reduction in the subject's assessment is not 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.