



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

APPELLANT: Dan Chiappetta
DOCKET NO.: 08-02419.001-R-1
PARCEL NO.: 06-01-212-012

The parties of record before the Property Tax Appeal Board are Dan Chiappetta, 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: \$62,750
IMPR: \$219,780
TOTAL: \$282,530

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story style frame and masonry single-family dwelling that contains 3,573 square feet of living area. The home was built in 1999 and features include a full unfinished basement, central air-conditioning, a fireplace, and a three-car garage of 636 square feet of building area. The property consists of a 10,927 square foot site which is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment. No dispute was raised concerning the subject's land assessment.

In support of the inequity argument, the appellant submitted a grid analysis of four comparables located from 4 blocks to 2.2-miles from the subject property. The comparables are located within the same assigned neighborhood code by the local assessor as the subject. The comparables consist of two-story style dwellings of "brick, masonry or stone" or "frame and brick or stone" exterior construction that were built in 2004 or 2007. The dwellings range in size from 3,637 to 3,902 square feet of

living area. Each comparable has a basement, but the amount of finish was "unknown." The dwellings have central air-conditioning, a fireplace, and a two-car or a three-car garage ranging in size from 418 to 747 square feet of building area. These properties have improvement assessments ranging from \$140,820 to \$200,860 or from \$36.09 to \$55.22 per square foot of living area. The subject has an improvement assessment of \$219,780 or \$61.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$196,106 or \$54.89 per square foot of living area.

In support of the overvaluation argument, the appellant reported these same four comparables sold between September 2005 and October 2007 for prices ranging from \$674,000 to \$780,000 or from \$184.00 to \$211.71 per square foot of living area including land. The appellant requested the subject's total assessment be reduced to \$258,856, which reflects a market value of approximately \$776,568 or \$217.34 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$282,530 was disclosed. The subject has an estimated market value of \$849,203 or \$237.67 per square foot of living area including land, as reflected by its assessment and DuPage County's 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review submitted an Addendum along with Exhibit #1 consisting of a spreadsheet of the appellant's four comparables and the five comparables suggested by the board of review. Attached to the grid are photographs and property record card printouts for the properties.

Deputy township assessor Judy Woldman testified that the assessing officials do not assess for granite countertops and other similar amenities, but rather consider sales data to "see what is happening in the market." In this regard, Woldman ran a report on the 68 sales in 2007 of homes in the subject's neighborhood code. This was attached as part of Exhibit #1. The 68 sales were of two-story dwellings that were built between 2000 and 2007. The homes range in size from 3,082 to 3,920 square feet of living area and sold for prices ranging from \$619,900 to \$1,150,000.

Woldman testified that a second report was prepared of the 2007 sales of property "right in" the subject's neighborhood resulting in nine sales of two-story homes which were built between 2002 and 2007. This report was also attached as part of Exhibit #1. These homes ranged in size from 3,166 to 3,915 square feet of living area and sold for prices ranging from \$735,000 to \$960,000.

The spreadsheet set forth five comparables suggested by the board of review in support of the subject's assessment. These were described as two-story dwellings of "brick, masonry or stone" exterior construction that were built between 2004 and 2007. The dwellings range in size from 3,554 to 3,599 square feet of living area and feature full basements and a two-car or a three-car garage. These properties have improvement assessments ranging from \$212,060 to \$274,460 or from \$59.40 to \$76.26 per square foot of living area.

The board of review also reported that these five comparables sold between February and November 2007 for prices ranging from \$799,600 to \$922,000 or from \$223.41 to \$256.18 per square foot of living area including land.

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

In response to the board of review's evidence, the appellant argued that the board's suggested comparables have features and amenities or "the comforts" that buyers are looking for. In support of this assertion, the appellant testified that he has been involved in real estate since 2004 by preparing broker price opinions for foreclosures and banks which he characterized as appraisals. The appellant further asserted that the comparables presented by the board of review in some instances have finished basements with wine cellars and media rooms, although the appellant provided no documentation to support these assertions. Moreover, the underlying property record cards submitted by the board of review depict no finished area for any of the comparables presented by either of the parties.

According to the appellant, the amenities being sought by buyers are chef's kitchens with high-end appliances in stainless steel, honeycomb ceilings, and hardwood floors throughout. The appellant acknowledged that the assessing officials cannot take "these things" into account, but he asserted that buyers do consider these items. Using an unidentified software program, the appellant opined that the 2007 median market value of the board of review's five comparables was \$791,000 whereas the median market value of the appellant's four comparables using this same software was \$708,000.

After hearing the testimony and considering the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant argued 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.

The Board finds the parties submitted a total of nine equity comparables to support their respective positions in this appeal. While each of these comparables were constructed several years after the subject and several were "all" brick, masonry or stone, these nine comparables were similar to the subject in terms of style, size and most identified property characteristics. They had improvement assessments ranging from \$140,820 to \$274,460 or from \$36.09 to \$76.26 per square foot of living area. The subject's improvement assessment of \$219,780 or \$61.51 per square foot of living area falls within this range and appears well-supported by board of review comparable #3. 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.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties submitted eight comparable sales for the Board's consideration to support their respective positions in this matter. The Board has given less weight to appellant's comparable #1 due to its sale date of September 2005 which was most distant in time from the valuation date of January 1, 2008 at issue in this appeal. The Board finds the remaining eight comparables submitted by both parties were similar to the subject in location, size, design and identified features. These comparables sold between February and November 2007 for prices ranging from \$674,000 to \$922,000 or from \$184.00 to \$256.18 per square foot of living area including land. The subject has an estimated market value of \$849,203 or \$237.67 per square foot of living area including land, which falls within the range established by the most similar comparables. After considering the most comparable sales in this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value. Therefore, no

reduction in the subject's assessment is warranted based 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. Thus, the Board finds 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.