



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

APPELLANT: Margaret A. Gruendler
DOCKET NO.: 08-02796.001-R-1
PARCEL NO.: 03-08-404-004

The parties of record before the Property Tax Appeal Board are Margaret A. Gruendler, 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: \$68,000
IMPR.: \$70,490
TOTAL: \$138,490

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential parcel improved with a 60 year-old, two-story style frame dwelling that contains 2,014 square foot of living area. Features of the home include central air conditioning, a three-car garage and a full, partially finished basement. The subject is located in Itasca, Addison Township, DuPage County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted property information sheets and a grid analysis of four comparable properties located within several blocks of the subject. The comparables consist of two-story style frame or frame and brick dwellings that were built between 1949 and 1955 and range in size from 1,176 to 2,280 square feet of living area. Three comparables have two-car or three-car garages and one has central air conditioning and a full finished basement. Additional features of the comparables were not provided. These properties have improvement assessments ranging from \$46,380 to \$66,570 or from \$26.39 to \$39.44 per

square foot of living area. The subject has an improvement assessment of \$70,490 or \$35.00 per square foot of living area. The appellant also reported comparable #1 sold in 2004 for \$271,000.

In support of the overvaluation argument, the appellant submitted a comparative market analysis of four comparables. The unsigned analysis described these properties as containing one or two fireplaces, two-car garages and unfinished, partially finished, or fully finished basements. Three comparables were reported to have central air conditioning. No living area data for these properties was submitted, nor were their sale dates. The comparables were said to be 30 years old with frame exteriors and to have sold for prices ranging from \$325,000 to \$410,000. Adjustments were made to the comparables, resulting in adjusted sales ranging from \$305,000 to \$370,000.

In further support of the overvaluation argument, the appellant submitted Multiple Listing Service data sheets for five comparable sales listings. The comparables consist of two-story, Cape Cod, quad-level, ranch, or raised ranch style homes that range in size from 1,033 to 2,358 square feet of living area. The homes were described as being of frame, brick or frame and brick exterior construction. All the comparables have central air conditioning, full basements that are fully or partially finished and two-car or four-car garages. Three comparables have at least one fireplace. The comparables had listing prices ranging from \$279,900 to \$440,000 or from \$169.59 to \$319.36 per square foot of living area including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$62,000 or \$30.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$138,490 was disclosed. The subject has an estimated market value of approximately \$416,261 or \$206.68 per square foot of living area including land, as reflected by its assessment and the DuPage County 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor's office, property record cards and a grid analysis of three comparable properties located in the same neighborhood code as the subject, as determined by the township assessor, as well as a grid of the appellant's comparables. The board of review's comparables consist of two-story style frame or brick and frame dwellings that were built between 1925 and 1958 and range in size from 2,248 to 2,562 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 494 to 576 square foot of building area and full or partial basements, one of which is 75% finished. These properties have improvement assessments ranging from \$89,210 to \$110,100 or from \$39.68 to \$42.97 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on the same three comparables used to support the subject's improvement assessment. The comparables sold between March and November 2007 for prices ranging from \$400,000 to \$518,000 or from \$156.13 to \$230.43 per square foot of living area including land. The assessor's letter indicated the appellant's four comparable sales depicted on the comparative market analysis were "out of nghd. Sale date out of range (sic)." Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The appellant's first 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 met this burden.

The Board finds the parties submitted seven equity comparables in support of their respective arguments. The Board gave less weight to the appellant's comparable #2 and the board of review's comparable #2 because these homes differed significantly in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in design, living area and most features and had improvement assessments ranging from \$26.39 to \$40.66 per square foot of living area. The subject's improvement assessment of \$35.00 per square foot of living area falls within this range.

The appellant also contends 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 meet this burden.

The Board gave less weight to the appellant's grid comparable #1, reported to have sold in 2004, because this sale is too remote in time to accurately indicate a value for the subject as of the January 1, 2008 assessment date at issue in this appeal. The Board also gave less weight to the four comparables on the appellant's comparative market analysis because no sale dates or

living area were provided for these properties so as to facilitate a meaningful comparison to the subject. Finally, the Board gave less weight to the appellant's sales listings, as these comparables are not actual sales and further, that four of the listings differed from the subject in design, living area, exterior construction, or other features. Moreover, the Board finds the per square foot listing prices of three of the appellant's comparables are higher than the subject's estimated market value as reflected by its assessment of \$206.68 per square foot of living area including land. The Board gave less weight to the board of review's comparable #2 because of its aforementioned larger size when compared to the subject. The Board finds the board of review's comparable #1 and #3 are similar to the subject in design, living area, location and most features and sold for prices of \$185.69 and \$230.43 per square foot of living area including land, respectively. The subject's estimated market value as reflected by its assessment of \$206.68 per square foot of living area including land is supported by these most representative comparables.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as determined 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.

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: July 22, 2011

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.