



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

APPELLANT: James Cannon
DOCKET NO.: 08-03278.001-R-1
PARCEL NO.: 09-08-417-036

The parties of record before the Property Tax Appeal Board are James Cannon, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$123,200
IMPR.: \$164,820
TOTAL: \$288,020

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 39,864 square foot parcel improved with a part one-story and part two-story single family dwelling of brick and frame construction that contains 3,280 square feet of living area. The dwelling was built in 1993. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a three-car attached garage. The property is also improved with a detached garage with approximately 2,296 square feet of building area constructed in 1993. The property is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant and Cindi Ayres appeared before the Property Tax Appeal Board contending both assessment inequity and overvaluation based on comparables sales. In support of these arguments the appellant submitted information on five comparable properties. The comparables were composed of two-story single family dwellings that ranged in size from 2,450 to 3,072 square feet of living area. The comparables range in age from 4 to 23 years old. Four comparables have basements that are finished, each comparable has central air conditioning, four of the comparables have 1 or 2 fireplaces and each has a garage ranging in size from 400 to 795 square feet. The comparables had parcels

that ranged in size from 17,844 to 26,136 square feet of land area. The comparables had improvement assessments that ranged from \$98,280 to \$172,220 or from \$40.11 to \$56.06 per square foot of living area. These comparables had land assessments ranging from \$64,910 to \$77,870 or from \$2.98 to \$3.64 per square foot of land area.

The evidence also disclosed appellant's comparables #1, #2 and #5 sold in August 2006, December 2005 and July 2005 for prices of \$645,000, \$652,000 and \$765,000 or for \$263.27, \$233.52 and \$249.02 per square foot of living area, including land, respectively.

The appellant was of the opinion the subject was constructed with materials that were not quite as nice as some of the materials used to construct the comparables. The appellant selected comparables based on the area and two-story style. He also indicated the descriptive information was taken from the property record cards. The appellant further testified that none of the comparables had a detached garage as the subject has.

The appellant also testified that approximately one-half of the subject property is in a flood plain, making the property less desirable. The appellant testified that he has to have flood plain insurance which reduces the value of the property. Additionally, the work to prepare the land for building reduces the value of the lot. The appellant testified that there is a lot across the street from the subject that is essentially the same size that was assessed for less. The appellant stated in the written narrative that this lot measures 132 by 300 feet which is located in the flood plain and had a land assessment of \$59,940. The appellant also submitted photographs of the subject depicting the flooding that occurs. The photographs also depict the terracing and retaining walls the appellant constructed when the home was built. The narrative provided by the appellant stated that the water comes from St. Joseph's Creek and overflow water from Barth Pond. The appellant also provided a copy of a site storm water plan map depicting the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$300,350 was disclosed. The subject's assessment reflects a market value of \$902,765 or \$275.23 per square foot of living area, including land, when applying the 2008 average three year median level of assessments for DuPage County of 33.27%. The subject has an improvement assessment of \$177,150 or \$54.01 per square foot of living area. The subject also has a land assessment of \$123,200 or \$3.09 per square foot of land area.

In support of the assessment the board of review submitted an analysis prepared by the Downers Grove Township Assessor's office containing four of the comparables selected by the appellant and five additional comparables. The board of review called as its witness Joni Gaddis, Chief Deputy Assessor.

Ms. Gaddis testified that the subject has a retention/detention area being assessed on the subject property with a portion of the subject property being useable and a portion being unusable. Gaddis testified the useable portion measured approximately 120 feet by 247 feet or 29,640 square feet and the unusable portion was the remaining area or approximately 10,224 square feet. Ms. Gaddis testified there is a "pole" area that measures 32 feet by 55 feet that allows access to the subject site. The usable portion of the subject land is receiving a full assessment while the unusable portion of the site is being assessed at 50%, which is how land with retention area is assessed in the township. The land assessment in the subject's neighborhood is assessed at \$840 or \$841 per front foot when there is no retention area on the lot. The subject is being assessed at \$778 per front foot. Gaddis also testified that appellant's comparable #2 and board of review comparable #2 had retention areas and were assessed at \$756 per front foot. The retention areas were assessed at 50% of the full value. The board of review comparables ranged in size from 8,835 to 26,136 square feet and had land assessments ranging from \$55,220 to \$88,700 or from \$2.98 to \$6.25 per square foot of land area.

The board of review had five comparables improved with part two-story and part one-story dwellings that ranged in size from 2,558 to 3,898 square feet of living area. Board of review comparable #2 was the same comparable as appellant's comparable #5. The comparable dwellings were of frame construction. Comparables #1, #2, #4 and #5 were constructed from 2003 to 2005 while comparable #3 was constructed in stages in 1915, 1996 and 2002. Each comparable had a full basement with one being finished, each comparable had central air conditioning, each comparable had one or two fireplaces and each had a garage that ranged in size from 524 to 853 square feet of building area. The comparables had improvement assessments ranging from \$113,420 to \$212,310 or from \$44.34 to \$61.38 per square foot of living area. The record also disclosed that the board of review comparables sold from April 2005 to October 2007 for prices ranging from \$657,738 to \$1,115,000 or from \$249.02 to \$286.04 per square foot of living area, including land. Three comparables were in the same neighborhood as the subject while comparables #4 and #5 were located in a different neighborhood.

Ms. Gaddis testified the subject has a detached garage with 2,296 square feet that the comparables do not have. She testified the garage is assessed at \$26,232, which reflects a market value of \$78,703. She testified if the assessment of the detached garage is removed, the remaining improvements would have an assessment of approximately \$46.00 per square foot of living area.

In the board of review's written submission the board of review indicated the average sales price for comparables was approximately \$267 per square foot of living area and the median was \$268 per square foot of living area. The board of review submission stated that each of these sales had a basement and an adjustment of approximately 10% for the subject not having a

basement resulting in a value of \$240 per square foot of living area or a total market value of \$787,000. However, this did not take into consideration the additional detached garage the subject has.

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 a reduction in the subject's assessment is supported by the evidence in the record.

The appellant argued in part overvaluation as the basis of the appeal. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the sales in the record support a reduction in the subject's assessment.

The record contains information on seven sales submitted by the parties that had varying degrees of similarity to the subject dwelling. The primary differences between the subject and the comparables were the fact the subject lacked a basement and none of the comparables had a detached 2,296 square foot garage similar to that contained on the subject property. According to the board of review these comparables had an average sales price of approximately \$267 per square foot of living area, including land, and a median sales price of \$268 per square foot of living area, including land. The board of review submitted a written statement stating that each of these sales had a basement and an adjustment of approximately 10% for the subject not having a basement is appropriate resulting in a value of \$240 per square foot and a total market value of \$787,000. The Board finds, however, that an additional \$78,700 would need to be added to account for the subject's detached garage resulting in a total market value of approximately \$865,700. The subject's assessment reflects a market value of \$902,765, including land, when applying the 2008 average three year median level of assessments for DuPage County of 33.27%, which the Property Tax Appeal Board finds is excessive based on this record.

The appellant also argued assessment inequity with respect to both the land and the improvements. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction in the subject's assessment beyond what was granted based on the market value finding herein is not justified.

The Board finds the subject's improvement assessment has been reduced to approximately \$50.25 per square foot of living area based on the market value finding herein, which is well within the range established by the comparables on a square foot basis. The Board further finds the evidence and testimony demonstrated the subject's land was being uniformly assessed considering its location in a flood plain. The township assessor testified the subject land located in the water retention area was being adjusted uniformly with the same procedures used to adjusted other similarly situated properties in the township. Based on this record the Board finds no further reduction is justified based on assessment inequity.

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 M. Louie

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: August 19, 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.