



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

APPELLANT: Ronald Baird
DOCKET NO.: 08-03415.001-C-1
PARCEL NO.: 05-22-201-032

The parties of record before the Property Tax Appeal Board are Ronald Baird, 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: \$50,930
IMPR.: \$65,370
TOTAL: \$116,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,291 square foot site improved with a one-story commercial building with approximately 3,964 square feet of building area. The building was constructed in 1966. The subject has a land to building ratio of 1.84:1. The property is located at the intersection of Roosevelt Road and Lambert Road in Glen Ellyn, Milton Township, DuPage County.

The appellant indicated the basis of the appeal was a contention of law. Section 1910.30(h) of the rules of the Property Tax Appeal Board provides in part that, "If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition." (86 Ill.Admin.Code 1910.30(h)). Black's Law Dictionary defines "brief" as:

A written statement setting out the legal contentions of a party in litigation, esp. on appeal; a document prepared by counsel as the basis for arguing a case, consisting of legal and factual arguments and the authorities in support of them.

Black's Law Dictionary 217 (9th ed. 2009). In this appeal, the appellant submitted a written narrative, income statements for calendar year 2008 and for 1/1/09 through 3/31/09 (Exhibits A-1 &

A-2), and a survey of the subject property (Exhibit B). The narrative discussed the subject's vacancy, income and lack of parking as reasons to reduce the subject's assessment. The appellant did not make any legal argument or citation to any legal authority in support of his position. The Board finds the appellant's argument is more in the nature of challenging the subject's assessment due to overvaluation as opposed to a contention of law.

In his written narrative the appellant explained the property is currently vacant and the last tenant ceased making rental payments in 2007. He explained that he allowed the tenant to remain in the property to create the impression of some business activity so as to avoid vandalism. The appellant also asserted the subject had a net loss of \$7,646 in 2008 and a loss of \$3,135 for the first three months of 2009. He also stated a "For Lease" sign has been on the property since December 2007. The taxpayer further argued there is virtually no parking on the subject property due to the building size and lot size, which limits the tenants that would be attracted to the property. The appellant also explained that a building is located next door to the subject but is virtually attached to the subject building. He stated that the only solution might be to demolish and remove the building and attempt to attract a tenant to a much smaller building. He also asserted that he was unable to find sales of any comparable properties. Based on this evidence the appellant requested the subject's assessment be reduced to \$88,390.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$116,300 was disclosed. The subject's assessment reflects a market value of approximately \$349,564 or \$88.18 per square foot of building area, including land, when applying the 2008 three year average median level of assessments for DuPage County of 33.27%.

In support of the assessment the board of review submitted evidence prepared by the Milton Township Assessor's office. The township assessor presented comments to respond to various assertions made by the taxpayer dealing with vacancy and vandalism. In support of the assessment the assessor identified four comparable sales of single tenant commercial buildings located along Roosevelt Road in Milton Township. The comparables ranged in building size from 1,101 to 3,801 square feet and were constructed from 1962 to 1971. These properties had sites ranging in size from 7,392 to 35,298 square feet resulting in land to building ratios ranging from 6.7:1 to 9.3:1. The sales occurred from February 2005 to June 2008 for prices ranging from \$330,000 to \$1,350,000 or from \$251.70 to \$355.17 per square foot of building area, including land. In the analysis the assessor made downward adjustments to the comparables for time, size and land to building ratios and determined the adjusted prices ranged from \$149.86 to \$213.10 per square foot of building area, including land. Based on this analysis the assessor indicated the subject had an estimated market value of \$150 per square foot

of building area or \$589,500, land included. The assessor also included an additional sale of a one-story retail building with 1,862 square feet of building area that was built in 1986. This property was located east of the subject property on Roosevelt Road in Glen Ellyn. This property had a site with 16,496 square feet of land area resulting in a land to building ratio of 8.86:1. This property sold in October 2008 for a price of \$700,000 or \$375.94 per square foot of building area, land included.

Based on this evidence, the assessor and the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal comments noting that there was a vacancy allowance provided in 2007. The taxpayer also argued the assessor disregarded the financial information on the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds 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 appellant appears to be contending 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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant made arguments that the subject's assessment was excessive due to the lack of tenants, the lack of rental income and that the subject suffers due to the a lack of parking. The Board finds, however, the appellant provided no market value evidence in the form of an appraisal or comparable sales to demonstrate the subject's assessment was excessive and not reflective of the property's market value due to these issues. There was no opinion of market value presented by the appellant estimating the fair cash value of the subject property as of the assessment date at issue taking into consideration these purported negative factors.

The Board further finds the board of review provided sales information of five comparables that had varying degrees of similarity to the subject property but were superior to the subject in land to building ratio. These properties had prices ranging from \$330,000 to \$1,350,000 or from \$251.70 to \$375.94 per square foot of building area, including land. The subject's assessment reflects a market value of approximately \$349,564 or \$88.18 per square foot of building area, including land, which is

significantly below the only comparable sales in this record on a square foot basis.

Based on this record the Board finds the appellant did not present evidence demonstrating the subject property was overvalued and the sales presented by the board of review are supportive of the subject's assessment. In conclusion 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.

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: October 19, 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.