FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jonathan D. Kucera
DOCKET NO.: 08-03569.001-R-1
PARCEL NO.: 09-22-206-017

The parties of record before the Property Tax Appeal Board are Jonathan D. Kucera, the appellant, by attorney Daniel J. Kucera of St. Charles, Illinois, 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:	$125,050
IMPR.:	$75,240
TOTAL:	$200,290

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of brick exterior construction that contains 2,228 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and an attached garage with approximately 483 square feet of building area. The subject has 49,500 square feet of land area and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant and his attorney appeared before contending the assessment of the subject property was excessive. On the petition the appellant had marked as the bases of the appeal both comparable sales and assessment inequity. At the hearing the appellant's counsel discussed the various exhibits that had been submitted on behalf of the appellant.

The appellant first asserted the subject's assessment increase was unreasonably high and contrary to the market. In Exhibit No. JDK 1 the appellant argued the subject's assessment increased 40.5% from 2007 to 2008 and had an assessment increase of 64.0% from 2006 to 2008. The appellant also asserted the subject's land is assessed 74% greater on a square foot basis than another parcel located "2 doors away". The appellant further averred

that the subject dwelling had an assessment increase from $48,410 in 2007 to $106,140 in 2008, a 119% increase for which there was no basis. The appellant indicated the subject property has an improvement assessment of $106,140 or $47.60 per square foot of living area while three comparables had improvement assessments ranging from $30.25 to $40.60 per square foot of living area. In the exhibit the appellant also asserted that 11 comparables, which were identified by address, had assessment increases from 2007 to 2008 that averaged 23.9% while the subject had an assessment increase of 40.5%. The appellant also identified eight properties by address that had 2008 assessments that exceeded their 2008 sales prices by 10%. The appellant also identified a property located at the street address of 6325 Tennessee that sold in September 2005 for a price of $550,000 but had a total assessment in 2008 of $169,320 reflecting a market value of $507,960. The appellant identified four other properties that sold from April 2006 to July 2008 for prices ranging $415,000 to $500,000 with assessments reflecting market values ranging from $471,870 to $703,080. The average sales price for these four comparables was $453,750. The appellant contends the assessments reflect market values for these comparables that exceeded their sales prices by 25%. In the exhibit the appellant also indicated the subject property had estimated market values by Zillow from January 2005 to April 2009 ranging from $422,500 to $589,000 for an average of $498,000. The appellant indicated the subject property had an estimated market value by Remax of $397,320 as of January 2008. Considering this data the appellant requested the subject's total assessment be reduced to $154,225.

In appellant's Exhibit No. JDK 2 the appellant made reference to a 2003 decision issued by the Property Tax Appeal Board under Docket No. 03-01736.001-R-1 wherein the Board issued a decision lowering the assessment of the subject property to $112,500. The appellant noted the 2008 assessment was more than doubled the 2003 total assessment. The appellant listed nine sales by address that occurred in 2006, 2007 and 2008 for prices ranging from $345,000 to $675,000 or from $179.28 to $348.26 per square foot with an average of $252.78 per square foot. The appellant provided minimal descriptive information about these comparables. The appellant also provided information on three sales located on the same street as the subject and the market values reflected by the assessments of two comparables located on the same street as the subject. These five properties had unit values ranging from $80.97 to $263.92 per square foot with an average of $192.06 per square foot. The average of both sets was $231.09 per square foot. The appellant indicated the subject's assessment reflects a market value of $314.88 per square foot. Using the above averages the appellant asserted the subject's improvement assessment should be reduced to a value range from $64,745 to $84,912.

With the submission the appellant had also included Exhibit No. JDK 3 which was a grid containing three comparables with improvement assessments ranging from $27.02 to $34.92 per square

foot of living area compared to the subject's improvement assessment of $47.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $233,850 was disclosed. The subject's assessment reflects a market value of $702,885 or $315.48 per square foot of living area, including land, using the 2008 three year average median level of assessments for DuPage County of 33.27%. The subject has an improvement assessment of $106,140 or $47.64 per square foot of living area.

The board of review called as its witness Chris White from the Downers Grove Township Assessor's office. The assessor's office prepared a grid analysis containing eight of the appellant's comparables and three additional comparables identified by the assessor's office. Ms. White testified that 2007 was the quadrennial assessment year; however, an error was made in assessing property in the subject's neighborhood code. She further testified that in 2008 the assessments within the neighborhood were recalculated to correct the error.

The comparables submitted on behalf of the board of review were improved with one-story single family dwellings that ranged in size from 1,182 to 2,176 square feet of living area. The dwellings were constructed from 1955 to 1982. The comparables had full or partial basements, two comparables had fireplaces and each had a garage ranging in size from 468 to 812 square feet of land area. Each comparable also had the same neighborhood code assigned by the township assessor as the subject property. These properties were reported to have sold from August 2005 to April 2007 for prices ranging from $340,000 to $577,000 or from $265.00 to $288.00 per square foot of living area, including land, rounded. These same comparables had improvement assessments ranging from $38,800 to $110,970 of from $33 to $51 per square foot of living area, rounded.

At the hearing Ms. White also explained that land in the subject's area was assessed on a front foot basis. The subject had a land assessment of $645 per front foot. The comparables provided by the board of review had land assessments of $659 per front foot. The grid analysis also showed that the appellant's comparables with the same neighborhood code as the subject each had a land assessment of $659 per front foot. In the written submission the assessor's office indicated that there had been an allowance for the back 40 feet of the subject property due to water, which continues to be a problem based on aerial maps. Taking this into consideration the assessor's office was of the opinion the subject's land assessment should be reduced from $127,710 to $125,050.

Additionally, in considering the one-story comparables most similar to the subject submitted by the appellant and identified by the assessor's office that were located within the same neighborhood code as the subject, the assessor indicated the

median building assessment was $46 per square foot, rounded. Applying the median assessment per square foot to the subject resulted in a revised improvement assessment of $101,490.

In summary the assessor's office recommended the subject's total assessment be reduced to $226,540.

The appellant submitted a rebuttal exhibit also identified as Exhibit No. JDK 3, which primarily reiterated the points made by the appellant in his case-in-chief and commented on the board of review evidence.

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 supports a reduction in the subject's assessment.

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 on this basis.

The Board finds the best analysis in the record was that provided by the board of review, which was prepared by the Downers Grove Township Assessor's office. The Board finds the best comparables in the record included what was identified as appellant's comparable number 7 (property index number (PIN) 09-22-206-005) and assessor comparables #1 and #3. These comparables were improved with one-story dwellings with the same neighborhood code as the subject property. The dwellings ranged in size from 1,410 to 2,176 square feet of living area and were constructed in 1971 and 1982. The comparables had similar features as the subject property and sold from August 2005 to April 2007 for prices ranging from $402,500 to $577,000 or from $265 and $285 per square foot of living area, including land, rounded. The subject property has a total assessment reflecting a market value of $702,885 or $315.48 per square foot of living area, including land, using the 2008 three year average median level of assessments for DuPage County of 33.27%. The comparable most similar to the subject in size sold in August 2005 for a price of $577,000. Based on these sales, the Property Tax Appeal Board finds the subject's assessment is excessive and a reduction is justified based on overvaluation.

The appellant also argued assessment inequity as an alternative basis to the appeal. 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.

The evidence and testimony provided by the Ms. White and the township assessor's office was that land was uniformly assessed on a front foot basis. The record further demonstrated, using a front foot analysis and considering the fact the subject's land should be adjusted for water on the back 40 feet, the land assessment should be reduced to $125,050.

The Board further finds that a further reduction to the subject's improvement assessment based on assessment inequity, after considering the reduction allowed for overvaluation, 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.

Chairman

Member

Member

Member

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: April 20, 2012

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.