FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Polys
DOCKET NO.: 08-03572.001-R-1
PARCEL NO.: 06-10-408-016

The parties of record before the Property Tax Appeal Board are David Polys, 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:	$ 48,110
IMPR.:	$ 11,890
TOTAL:	$ 60,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story "bungalow" style frame dwelling containing 830 square feet of living area that was built in approximately 1927. Amenities include an unfinished basement and a one-car detached garage. The subject dwelling is situated on a 12,500 square foot lot. The subject property is located in Villa Park, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. The subject's land assessment was not contested. In support of these arguments, the appellant submitted an analysis of three suggested comparables located less than one mile from the subject. Comparable 2 is located along the subject's street. The comparables consist of one-story "ranch" style brick or brick and frame dwellings that are 40 to 55 years old. The comparables have full or partial unfinished basements and two-car garages. The dwellings range in size from 1,092 to 1,775 square feet of living area and have improvement assessments ranging from $9,780 to $43,960 or from $5.51 to $40.26 per square foot of living

area. The subject property has an improvement assessment of $27,190 or $32.76 per square foot of living area.

Comparables 1 and 2 sold in September and December 2007 for prices of $157,500 and $185,000 or $137.65 and $144.23 per square foot of living area including land.

The appellant also presented photographs to support the contention that the subject dwelling suffers from structural defects, thereby decreasing its market value. In summary, the photographs depict the entrance steps have settled with gaps against the dwelling; a gap in the foundation at the rear of the dwelling; a bowing wall in the basement; a low ceiling height in the basement; and the subject's smaller garage in relation to the comparables. The appellant explained the subject dwelling was originally built in the late 1920's with two subsequent additions, which are structurally deficient. The appellant claims that if the subject property were listed for sale on the open market, it would have to be sold "as is" and would likely be a "teardown" because it would not pass inspection. The appellant opined the subject dwelling is only worth $100,000. The appellant also argued the photographs depict the subject dwelling is not similar to the comparables submitted by the board of review. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under questioning, the appellant acknowledged the comparables are newer and larger dwellings. However, the appellant argued the dwellings are superior to the subject, which supports a reduction in the subject's assessment due to its condition. The appellant also acknowledged comparable 1 sold through foreclosure and comparable 2 was a sale between related parties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $75,300 was disclosed. The subject's assessment reflects an estimated market value of $226,330 or $272.69 per square foot of living area including land using DuPage County’s 2008 three-year median level of assessment of 33.27%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards and an analysis of three suggested comparables prepared by Deputy Township Assessor Lisa Bosma. Bosma was present at hearing for direct and cross-examination regarding the evidence she prepared.

The comparables consist of one-story "bungalow" style brick or frame dwellings that were built from 1923 to 1952. The comparables have full or partial unfinished basements and two-car detached garages. The dwellings contain 864 or 911 square feet of living area and have improvement assessments ranging from $28,180 to $32,170 or from $32.62 to $35.71 per square foot of living area. The subject property has an improvement assessment of $27,190 or $32.76 per square foot of living area.

Comparable 1 sold in August 2009 for $225,000 or $246.98 per square foot of living area including land.

Bosma testified the subject property is uniformly assessed with other "bungalow" style dwellings located in the subject's neighborhood code as defined by the local assessor. Bosma agreed that the subject property is in poor condition due to structural defects. The assessor also testified the subject's 2009 assessment was reduced to $72,180 based on its condition and uniformly of assessments within the neighborhood.

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

In rebuttal, the appellant argued the comparable sale submitted by the assessor is in superior condition. Polys testified he has lived in the area for over 20 years and has personally viewed the comparable sale. He also argued the comparable sale is of superior brick construction when compared to the subject. The appellant also opined a 2009 sale date could not be used in an appeal before the Property Tax Appeal Board.

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 this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has overcome this burden.

The parties submitted a total of three suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by appellant. Both comparables are larger in size than the subject. In addition, the arm's-length nature of the transactions are questionable. Comparable 1 sold through foreclosure and comparable 2 was a sale between related parties.

The Board finds the one comparable submitted by the board of review is more similar to the subject in most aspects, but is superior to the subject in terms of age, exterior construction and condition. It sold in August 2009 for $225,000 or $246.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of $226,330 or $272.69 per square foot of living area including land, which is considerably higher than the most similar comparable sale on a per square foot basis. After considering adjustments for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted. The Board further finds the fact the township assessor reduced the subject's 2009 for its condition in part, lends further support

that the subject property is overvalued. In 400 Condominium Association v. Tully, 79 Ill.App.3d 686 (1st Dist. 1979), the court found that a substantial reduction in the tax bill (assessment) is indicative of the invalidity of the prior tax year's assessment. (See also Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974)).

The appellant also 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.

The Board finds the parties submitted six suggested assessment comparables to support their respective positions regarding whether the subject improvements were equitably assessed. After considering the subject's assessment reduction granted based on the appellant's overvaluation claim, the Board finds the subject property is uniformly assessed and no further reduction is warranted based on the principals of uniformity.

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: July 22, 2011

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.