



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

APPELLANT: Matthew Czul
DOCKET NO.: 08-03852.001-R-1
PARCEL NO.: 08-11-107-003

The parties of record before the Property Tax Appeal Board are Matthew Czul, 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: \$50,230
IMPR.: \$199,295
TOTAL: \$249,525

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick dwelling containing 4,143 square feet of living area that was built in 2006. Features include a full walkout basement, central air conditioning, a fireplace and an 823 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of these arguments, the appellant submitted information on four suggested comparables located from across the street to three blocks from the subject property. The comparable properties consist of two-story frame, masonry or frame and masonry dwellings that range in size from 4,219 to 4,397 square feet of living area. The dwellings range in age from 1 to 13 years old and feature unfinished basements, central air conditioning, two fireplaces and garages ranging in size from 552 to 1,704 square feet. The comparables have improvement assessments ranging from \$152,660 to \$236,560 or from \$35.26 to \$55.95 per square foot of living area.

The subject's improvement assessment is \$207,150 or \$50.00 per square foot of living area.

The appellant's evidence also reveals the subject lot was purchased in September 2005 for a price of \$240,000. A dwelling was constructed on the lot in 2006 for a price of \$462,000 as documented by a signed statement from the builder. Thus, the total amount paid by the appellant in December 2006 was \$702,000 or \$169.44 per square foot of living area including land.

Additionally, the appellant's comparable #1 and #2 sold in 1996 and 1995 respectively. The appellant's evidence did not disclose sale prices for these sales. Comparable #3 sold in February 2007 for a price of \$1,047,000 or \$247.63 per square foot of living area including land and comparable #4 sold in 2003 for \$565,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$257,380 was disclosed. The subject's assessment reflects an estimated market value of \$773,610 or \$186.73 per square foot of living area including land using DuPage County's 2008 three-year median level of assessments of 33.27%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on five suggested comparables located within the same neighborhood code as the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables consist of two-story frame or masonry dwellings that were built from 2006 to 2008. The dwellings range in size from 3,407 to 4,327 square feet of living area. Four comparables have unfinished basements and one comparable has a partially finished basement. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 665 to 884 square feet. The comparables have improvement assessments ranging from \$176,320 to \$236,560 or from \$50.77 to \$55.95 per square foot of living area. The comparables sold from September 2005 to September 2007 for prices ranging from \$250,000 to \$786,500 or from \$68.48 to \$220.14 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a four page brief documenting the differences between ten comparables and the subject property. The brief included data on four properties not previously submitted as evidence by either party.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an

appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the four new comparables submitted by appellant in conjunction with his rebuttal argument.

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

The appellant argued overvaluation as a part of the appeal. 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). After analyzing the market evidence submitted, the Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that both parties submitted eight comparable sales for consideration, as well as the 2006 construction costs of the subject property. The Board gave less weight to the appellant's comparable sales #1, #2 and #3 due to their sale dates occurring more than five years prior to the subject's January 1, 2008 assessment date. The Board gave less weight to the board of review's comparables #4 and #5 due to their sale prices indicating a land value only status. The Board finds the remaining three comparables are more indicative of the market for land and improvement value. The sales occurred from July 2006 to September 2007 for prices ranging from \$750,000 to \$1,047,000 or from \$210.24 to \$247.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$773,610 or \$186.73 per square foot of living area including land. The Board gives some weight to the appellant's 2006 construction costs due to their occurring 13 months prior to the January 1, 2008 assessment date. The Board finds the total amount paid by the appellant in December 2006 was \$702,000 or \$169.44 per square foot of living area including land. After considering adjustments to these comparables for differences when compared to the subject property, and the 2006 construction data submitted by the appellant, the Board finds the subject had a market value of \$750,000 as of the January 1, 2008 assessment date.

The appellant also contends unequal treatment in the subject's improvement assessment. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds that both parties submitted descriptions and assessment information on eight suggested comparables. The comparables have improvement assessments ranging from \$152,660 to \$236,560 or from \$35.26 to \$55.95 per square foot of living area.

The subject's improvement assessment is \$227,160 or \$54.83 per square foot of living area which falls within the range of the comparables in the record. After considering adjustments to these comparables for differences when compared to the subject property, the Board finds the subject's improvement assessment is justified and no further reduction based on inequity is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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 P. 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: October 21, 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.