



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

APPELLANT: Carol & Al Malley
DOCKET NO.: 08-04497.001-R-1
PARCEL NO.: 10-08-105-022

The parties of record before the Property Tax Appeal Board are Carol & Al Malley, the appellants; 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: \$66,580
IMPR: \$182,870
TOTAL: \$249,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 69,102 square foot parcel improved with a part one-story and part two-story residential dwelling that was built in 2007. The subject has a brick and frame exterior and contains 3,477 square feet of living area. Features include a full, unfinished basement, air-conditioning, two fireplaces and a garage containing 886 square feet of building area. The subject is located in Downers Grove, Downers Grove Township, Illinois.

Appellant Al Malley appeared on behalf of the appellants before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation based on recent construction costs as the bases of the appeal. In support of the inequity argument, the appellants submitted a grid analysis of four suggested comparable properties. The comparables are described as part one-story and part two-story brick or frame and brick dwellings that ranged from 2 to 10 years old. The comparables were located within three blocks of the subject and contained from 36,375 to 56,400 square feet of land area. Each comparable has a full unfinished basement, one or two fireplaces, air-

conditioning and a garage ranging in size from 440 to 1,560 square feet of building area. The comparables range in size from 2,681 to 3,727 square feet of living area and have improvement assessments ranging from \$127,670 to \$184,070 or from \$41.85 to \$56.84 per square foot of living area. The subject property has an improvement assessment of \$196,030 or \$56.38 per square foot of living area.

The same comparables as used for the improvement assessment analysis was also used for the land assessment inequity argument. The comparables had land assessments ranging from \$45,420 to \$48,880.¹

The appellants also submitted a list of construction costs for the subject which depicted total construction costs in 2007 of \$703,825. Section VI of the appellants' appeal depicts the subject's land was purchased in May 2006 for \$335,000. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$262,610 was disclosed. The subject's assessment reflects a market value of \$789,330 using the 2008 three year average median level of assessments for DuPage County of 33.29% as determined by the Illinois Department of Revenue. In support of the subject's assessment, the board of review presented a grid analysis detailing the appellants' comparables and three additional suggested comparable properties located in close proximity to the subject. The comparable properties submitted by the board of review consist of part one-story and part two-story brick or frame dwellings that were built from 1974 to 2007.² The homes have full or partial basements, with one having some finished basement area. They have garages ranging from 442 to 918 square feet of building area. The dwellings range in size from 2,775 to 4,637 square feet of living area and have improvement assessments ranging from \$92,250 to \$244,450 or from \$33.24 to \$57.04 per square foot of living area. The same comparables had land assessments ranging from \$23,440 to \$44,530 or from \$293 to \$522 per adjusted front foot. The subject is depicted as having a land assessment of \$66,580 or \$247 per adjusted front foot.

Joni Gaddis, Chief Deputy Assessor of Downer Grove Township, was called as a witness. Gaddis testified that appellants' comparables #1 and #4 were in the same neighborhood as the subject. Gaddis further testified that the subject's land was assessed using an adjusted front foot method. The subject is depicted as having 270 adjusted front feet with an assessed value of \$247 per front foot. Gaddis testified that the subject land is receiving a reduction based on its irregular "flag pole"

¹ The appellants' grid analysis incorrectly list assessment information for comparable #1, therefore the assessment data as submitted by the board of review for the appellants' comparable #1 was utilized in this decision.

² Comparable #3 was rehabbed in 2007.

shape. The board of review's comments attached to the "Notes on Appeal" depict the assessor suggested the subject should receive a reduction to reflect a market value of \$750,000. Gaddis supported this comment. The board of review objected to the construction costs submitted by the appellants because they were not certified. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

One basis of the appellants' argument was 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. After an analysis of the assessment data, the Board finds the appellants have met this burden.

Both parties presented assessment data on a total of nine equity comparables. The appellant's comparable #2 was dissimilar to the subject in size when compared to the subject. In addition, the board of review's comparable #3 was dissimilar to the subject in size and age when compared to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The remaining comparables received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$129,880 to \$244,450 or from \$41.85 to \$57.04 per square foot of living area. The subject's improvement assessment of \$196,030 or \$56.38 per square foot of living area is within the range established herein based on a total improvement assessment and on a per square foot basis. However, the Chief Deputy Assessor, Joni Gaddis, gave credible testimony that based on the conditions of the surrounding development or lack thereof; she felt the subject's assessment should reflect a market value of approximately \$750,000. The subject assessment reflects a market value of \$789,330, which is above the amount testified to by Gaddis. The Board finds that based on the knowledge and experience of the Chief Deputy Assessor, the subject's assessment should be reduced to reflect a market value of approximately \$750,000. After applying the adjusted assessment in this decision, the Board finds the subject's improvement assessment of \$182,870 or \$52.59 per square foot of living area, and its land assessment of \$66,580 is equitable when compared to both parties comparables contained in this record.

The Board further finds that after application of the reduced assessment discussed above, no further reduction is warranted based on the list of costs submitted by the appellants. The

Board finds the cost listing was not supported by signature, receipts or other documentation to support the amounts therein.

As a result of this analysis, the Property Tax Appeal Board finds the evidence and testimony depicts the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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.

Ronald 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.