



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

APPELLANT: Monica Marcelo
DOCKET NO.: 08-04868.001-R-1
PARCEL NO.: 06-07-101-016

The parties of record before the Property Tax Appeal Board are Monica Marcelo, 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: \$47,420
IMPR.: \$40,120
TOTAL: \$87,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject's 10,596 square feet of land area is improved with a 1.5-story style frame dwelling that contains 1,182 square feet of living area. The home was built in 1926 and features include a partial unfinished basement and a two-car garage of 572 square feet of building area. The property is located in Lombard, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal concerning both the land and improvement assessments of the subject property.

In support of these contentions, the appellant presented a three-page grid analysis of thirteen suggested comparable properties located from nearby to 4 ½ blocks from the subject. The comparable parcels range in size from 8,000 to 25,000 square feet of land area. These properties have land assessments ranging from \$35,810 to \$74,050 or from \$3.36 to \$4.48 per square foot of land area. The subject has a land assessment of \$47,420 or \$4.48 per square foot of land area. Based on this evidence, the

appellant requested a reduction in the subject's land assessment to \$47,364 or \$4.47 per square foot of land area.

The suggested comparables are improved with a 1.5-story frame, stone or frame and brick dwellings. However, the exterior construction of comparables #4 and #9 were not disclosed. The dwellings were built between the 1920's and 1960. The homes range in size from 1,092 to 2,013 square feet of living area. Eleven of the comparables have basements and two comparables have central air-conditioning. Twelve of the comparables have either a 1-car or a 2-car garage. These properties have improvement assessments ranging from \$150 to \$61,990 or from \$0.14 to \$30.79 per square foot of living area. The subject has an improvement assessment of \$40,120 or \$33.94 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to \$26,004 or \$22.00 per square foot of living area, which is average per-square-foot improvement assessment of the comparables.

The appellant reported that six of these properties sold between April 2000 and November 2007 for prices ranging from \$126,000 to \$375,000 or from \$107.97 to \$196.85 per square foot of living area including land. Based on the foregoing, the appellant requested a total assessment reduction that reflected a market value of approximately \$220,104 or \$186.21 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$87,540 was disclosed. The subject has an estimated market value of \$263,120 or \$222.61 per square foot of living area including land, as reflected by its assessment and DuPage County's 2008 three-year median level of assessments of 33.27%.

The board of review submitted an Addendum with Exhibit #1 attached wherein the York Township Assessor prepared a spreadsheet of six suggested comparables to support the subject's assessment with photographs and applicable property record cards attached and a spreadsheet which reiterated twelve of the appellant's thirteen comparables.

Deputy Assessor Hartley Wilson appeared at hearing and testified with regard to the 2004 land reassessment of properties in the subject's neighborhood. Having found that land values were excessively low, the assessing officials increased the land values, but did not increase the total assessments. In doing so, the township assessor deducted the new land value from the previous total assessment which resulted in a "land residual." In this regard, Wilson contended that appellant's comparable #1 which is a 25,000 square foot lot improved with a home relatively similar to the subject property ended up with a larger land assessment. Appellant's comparable #1 received a land assessment with the first half of the lot assessed at \$4.47 per square foot and the second half of the lot assessed at "half" value which resulted in a land assessment for the total lot of \$3.36 per

square foot of land area. For this particular property, the changed land assessment resulted in an improvement assessment of \$150, but Wilson asserted that regardless of this low improvement assessment the total assessment per-square-foot of living area including land of \$76.96 was similar to the subject property's total assessment per square foot of living area including land of \$74.96.

As to the land inequity argument, the six comparables presented by the board of review have lot sizes ranging from 7,500 to 9,600 square feet of land area. These parcels have land assessments ranging from \$33,540 to \$42,940 or \$4.47 per square foot of land area. Wilson further testified that the subject's per-square-foot land assessment of \$4.48 was due to a rounding factor.¹

The comparables are improved with a 1.5-story frame, aluminum or vinyl exterior constructed dwelling that were built between 1924 and 1977. The homes range in size from 996 to 1,357 square feet of living area. Each has a basement and five have a two-car garage. Based on the underlying property record cards, two comparables have central air conditioning and three comparables have a fireplace. In addition, one comparable has an enclosed porch and one comparable has a deck. The properties have improvement assessments ranging from \$43,250 to \$85,680 or from \$38.09 to \$68.00 per square foot of living area. Comparable #1 sold in January 2004 for \$277,000 or \$151.53 per square foot of living area including land.

Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant noted differences in age, size and/or features in the board of review's suggested comparables from the subject property and reiterated her contention the subject's assessment of land and building are not equitable and/or representative of market value.

After hearing the testimony and reviewing the record, 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 not warranted.

The appellant's argument in part 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

¹ The subject's land assessment of \$47,420 divided by lot size of 10,596 square feet results in \$4.4752736 per square foot of land area.

an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of 19 comparables. The comparables had land assessments ranging from \$3.36 to \$4.48 per square foot of land area. The subject's land assessment of \$4.48 per square foot is within the range and the only land assessment which was lower on a per-square-foot basis concerned a parcel of 25,000 square feet, which was nearly 1.5 times the size of the subject parcel. Based on this record, no reduction in the subject's land assessment is warranted on grounds of lack of uniformity. The record revealed all parcels ranging in size from 7,500 to 16,554 square feet of land area were assessed at either \$4.47 or \$4.48 per square foot.

As to the improvement inequity argument, the Board finds the parties submitted a total of 19 comparables improved with 1.5-story dwellings. The Board recognizes and finds it problematic that the improvement assessment of appellant's comparable #1 is \$150, despite the arguments of the deputy assessor that the total assessment of this property properly reflects its market value. The Board further finds the assessor's testimony regarding the treatment and assessment of comparable #1 to be without merit or supported by any objective evidence. As the improvement assessment of comparable #1 at \$0.14 per square foot of living area is incompatible with all the other equity comparables in this record, the Board has given less weight to appellant's comparable #1 as an outlier.

Based on similarities in location, age, size, features and exterior construction, the Board has given most weight to appellant's comparables #3, #4, #5, #6, and #11, along with board of review comparables #3, #5 and #6. These eight comparables have improvement assessments ranging from \$18,770 to \$53,790 or from \$13.43 to \$43.42 per square foot of living area. The subject's improvement assessment of \$40,120 or \$33.94 per square foot of living area falls within this range. After considering adjustments for the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

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 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.

The appellant also argued overvaluation as a basis 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.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has not overcome this burden.

The parties presented seven sales in support of their respective positions concerning the overvaluation contention. Due to the lack of proximity in relation to the subject's assessment date of January 1, 2008, the Board has given less weight to appellant's three sales which occurred between 2000 and 2003 along with the board of review's sale from 2004. The remaining three sales presented by the appellant are more similar to the subject in location, age, design and features but are slightly larger in size than the subject. They sold between May 2005 and November 2007 for prices ranging from \$200,000 to \$375,000 or from \$149.14 to \$196.85 per square foot of living area including land. The subject's assessment reflects an estimated market value of approximately \$263,120 or \$222.61 per square foot of living area, including land, which falls within the range of these comparable sales on a total market value basis, but is slightly above the range established by the most similar comparables on a per-square-foot basis. After considering these most similar comparable sales, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value given the slightly smaller size of the subject dwelling when compared to these three sales comparables. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this analysis and accepted real estate valuation theory, the subject's estimated market value appears justified when compared to the three most similar recent sales on the record and therefore a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and thus the subject's assessment as established by the board of review is correct and no 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: March 23, 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.