FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Randall & Kathryn Langstraat
DOCKET NO.: 08-05908.001-R-1
PARCEL NO.: 03-23-105-014

The parties of record before the Property Tax Appeal Board are Randall & Kathryn Langstraat, 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:	$36,910
IMPR.:	$60,000
TOTAL:	$96,910

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level brick and frame dwelling containing 1,452 square feet of above grade living area that was built in 1981. The dwelling contains a 460 square foot finished lower level and a 592 square foot sub-basement. Other amenities include central air conditioning and a 400 square foot attached garage. The dwelling is situated on a 6,655 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is overvalued and inequitably assessed. In support of these claims, the appellants submitted sales and assessment data on five suggested comparables located from .9 of a mile to 2.5 miles from the subject. In addition, the comparables are located in various assessment neighborhoods codes as assigned by the township assessor. The comparables consist of three, split-level style dwellings; a one story dwelling; and a one and one-half story style dwelling. The dwellings are frame or brick and frame construction that were built from 1929 to 1990. Comparables 1 through 3 have finished lower levels ranging in size from 459 to 624 square feet.

Comparables 3 has a 669 square foot unfinished sub-basement and comparable 4 has an unfinished basement. Comparable 5 does not have a basement. Other features include central air conditioning and garages ranging in size from 400 to 624 square feet. Comparables 3, 4 and 5 have a fireplace. The dwellings range in size from 1,242 to 1,918 square feet of above grade living area and are situated on lots that contain from 6,000 to 25,787 square feet of land area. The comparables sold from November 2007 to May 2008 for prices ranging from $245,000 to $290,000 or from $127.73 to $223.64 per square foot of above grade living area including land.

The comparables have improvement assessments ranging from $53,370 to $66,350 or from $28.82 to $49.62 per square foot of above grade living area. The subject property has an improvement assessment of $70,900 or $48.83 per square foot of above grade living area. Based on this evidence, the appellants 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 $107,810 was disclosed. The subject's assessment reflects an estimated market value of $323,462 or $222.77 per square foot of living area including land using the statutory level of assessments of 33.33%.

In response to the appeal, the board of review argued the appellants' comparables 4 and 5 are older, dissimilar style dwellings when compared to the subject. The board of review argued all of the appellants' comparables are located in different assessment neighborhoods as defined by the local assessor. Finally, the board of review argued comparables 1 and 2 do not have sub-basements like the subject and comparables 1, 4 and 5 are older than the subject.

In support of the subject's assessment, the board of review submitted a grid analysis detailing three suggested comparables. The comparables are located in the subject's assessment neighborhood as defined by the local assessor, but their proximity in relation to the subject was not disclosed. However, comparable 3 is located along the subject's street. The comparables consist of split-level style dwellings of frame or brick and frame construction that were built from 1986 to 1989. The comparables have finished lower levels ranging in size from 528 to 840 square feet. Comparables 1 and 3 have unfinished sub-basement that contain 619 and 787 square feet, respectively. Other features include central air conditioning and garages ranging in size from 460 to 484 square feet. The dwellings range in size from 1,242 to 1,918 square feet of above grade living area and are situated on lots that contain from 8,000 to 11,775 square feet of land area. The comparables sold from October 2003 to August 2007 for prices ranging from $268,000 to $382,200 or from $192.94 to $234.79 per square foot of above grade living area including land.

The comparables have improvement assessments ranging from $56,450 to $80,260 or from $47.56 to $49.33 per square foot of above grade living area. The subject property has an improvement assessment of $70,900 or $48.83 per square foot of above grade living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal and to further support the overvaluation claim, the appellants argued the comparables utilized by the board of review sold in a different time period when property values were still high and property values have decreased significantly from the previous year. The appellants argued property values from the subject's market area have decreased 41.9% over the past five years. The appellants also presented five additional comparable sales to further support the overvaluation and demonstrate property values have declined.

The Board finds it cannot consider the newly submitted comparable sales because they constitute new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

> Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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

The appellants 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 appellants have overcome this burden.

The Board finds this record contains sales information for eight suggested comparable sales. The Board gave less weight the appellants' comparables 4 and 5 due to their dissimilar size, design and age when compared to the subject. The Board also gave less weight to comparables 1 and 3 submitted by the board of review. These sales occurred in 2003 and 2006, which are not considered indicative of the subject's fair cash value as of the January 1, 2008, assessment date at issue in this appeal.

The Board finds the remaining four comparables are similar to the subject in design, but are slightly smaller in size than the subject. One comparable is older than the subject and three comparables are newer than the subject. Only one comparable (appellants' comparable 3) had an unfinished sub-basement like

the subject. Other features were generally similar when compared to the subject. They sold from August 2007 to February 2008 for prices ranging from $268,000 to $290,000. The subject's assessment reflects an estimated market value of $323,462, which is considerably higher that the most similar comparable contained in this record.

On a per square foot basis, the most similar comparables sold for prices ranging from $210.14 to $227.46 per square foot of above grade living area including land. The subject's assessment reflects an estimated market value of $222.77 per square foot of above grade living area including, which falls at the high end of the range established by the most similar comparables contained in this record. After considering logical adjustments to the comparable sales for the aforementioned differences when compared to the subject, such as age, size[1] and features, the Board finds the subject's estimated market value as reflected by assessment is excessive and a reduction is warranted.

The appellants 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. After considering the assessment reduction granted to the subject property for market value considerations, the Board finds the subject property is equitably assessed and no further reduction in the subject's assessment is warranted based on the principals of uniformity.

[1] Accepted real estate theory provides that as the size of a property increases, its per unit value decreases; and as the size decreases, its per unit value increases. The subject is larger than any of the most similar comparables Therefore, a lower per square foot value for the subject property is justified.

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 23, 2010

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.