FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Randall & Kathryn Langstraat
DOCKET NO.: 08-05910.001-R-1
PARCEL NO.: 03-23-208-018

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 ***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:	$ 36,910
IMPR.:	$ 41,760
TOTAL:	$ 78,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story ranch dwelling of frame construction containing 984 square feet of living area that was built in 1955. The dwelling contains a full basement with 492 square feet of finished area, central air conditioning and a 400 square foot detached garage. The dwelling is situated on an 8,700 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 a grid analysis detailing six suggested comparables located on the same block to 1.2 miles from the subject. In addition, the comparables are located in four various assessment neighborhood codes as assigned by the township assessor. The comparables consist of three, one-story ranch style dwellings; two, split-level style dwellings; and a one and one-half story style dwelling. The dwellings are of brick, frame, or brick and frame exterior construction that were built from 1942 to 1990. Comparables 1, 2 and 5 do not have basements and comparables 3, 4 and 6 have full or partial basements that contain finished areas

ranging in size from 286 to 800 square feet. Comparables 2, 3 and 6 have central air conditioning and comparable 2 has a fireplace. The comparables have detached garages ranging in size from 360 to 720 square feet. The dwellings range in size from 1,066 to 1,300 square feet of living area and are situated on lots that contain from 6,678 to 12,400 square feet of land area. Five of the comparables sold from August 2008 to February 2009 for prices ranging from $124,500 to $181,000 or from $104.71 to $169.79 per square foot of living area including land.

The comparables have improvement assessments ranging from $9,630 to $53,360 or from $8.10 to $45.41 per square foot of living area. The subject property has an improvement assessment of $41,760 or $42.44 per square foot of 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 $78,670 was disclosed. The subject's assessment reflects an estimated market value of $236,034 or $239.87 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 2, 4 and 6 are dissimilar style dwellings when compared to the subject. The board of review argued three of the appellants' comparables are located in different assessment neighborhoods as defined by the local assessor. The board of review argued five comparables sold after the subject's lien date of January 1, 2008. The board of review argued comparable 1 was a sale between relatives and comparables 4 and 6 sold through foreclosure. The board of review pointed out comparable 2 may be a "short sale" because the property previously sold in December 2003 for $187,500 in comparison to its September 2008 sale price for $139,000. The board of review noted comparable 6, which sold for $124,500 in September 2008 through foreclosure, had its assessment reduced to $46,540 due to its condition after the sale. Comparable 6 is described as being in "average" condition like the subject and comparable 4, which also sold through foreclosure. Comparable 4 has an assessment of $90,270 while the subject has an assessment of $78,670. Finally, the board of review argued the subject property was purchased in April 2005 for $242,500 or $246.44 per square foot of living area including land.

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 2 is located along the subject's street. The comparables consist of one-story style ranch dwellings of frame or brick construction that were built from 1926 to 1954. Comparables 1 and 3 have full unfinished basements and comparable

2 does not have a basement. One comparable has central air conditioning and one comparable has a fireplace. The comparables have attached or detached garages ranging in size from 264 to 440 square feet. The dwellings range in size from 924 to 960 square feet living area and are situated on lots that contain from 7,950 to 9,000 square feet of land area. The comparables sold from August 2006 to August 2007 for prices ranging from $245,000 to $295,000 or from $259.90 to $319.26 per square foot of living area including land.

The comparables have improvement assessments ranging from $36,340 to $40,070 or from $38.66 to $43.37 per square foot of living area. The subject property has an improvement assessment of $41,760 or $42.44 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 no 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 not overcome this burden.

The Board finds this record contains sales information for eight suggested comparable sales. The Board gave less weight to the appellants' comparables. Comparables 2, 4 and 6 are of a dissimilar design when compared to the subject. Comparable 6 is

considerably newer in age than the subject. Comparables 1, 2 and 5 do not have basements, unlike the subject's full, partially finished basement. Finally, comparables 3 and 4 sold in 2009, 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 also gave less weight to comparables 2 and 3 submitted by the board of review. Comparable 2 does not have a basement, unlike the subject's full, partially finished basement. Comparable 3 sold in 2006 and is not considered indicative of the subject's fair cash value as of the January 1, 2008 assessment date.

The Board finds comparable 1 submitted by the board of review is most representative of the subject property in location, design, age, size, features and land area. It sold in August 2007, four months prior to the subject's January 1, 2008 assessment date, for $249,500 or $259.90 per square foot of living area including land. The subject's assessment reflects an estimated market value of $236,034 or $239.87 per square foot of living area including land, which is supported by the most similar comparable sale contained in this record.

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 Board finds the appellants have not overcome this burden of proof.

The Board finds the parties submitted nine suggested assessment comparables for consideration. The Board gave less weight to appellants' comparables 1, 2, 4, 5, and 6. Comparables 2, 4 and 6 are one and one-half story or split-level style dwellings, dissimilar to the subject's one-story ranch design. Comparables 1, 2 and 5 do not have basements, unlike the subject's full, partially finished basement. The Board also gave less weight to comparable 2 submitted by the board of review because it does not have a basement, unlike the subject.

The Board finds the three remaining comparables submitted by parties are most similar when compared to the subject in location, design, age, size and features. These one-story ranch style dwellings were built from 1948 to 1956 and have features similar to the subject. They range in size from 924 to 1,066 square feet of living area and have improvement assessments ranging from $39,330 to $43,520 or from $40.83 to $43.37 per square foot of living area. The subject property has an improvement assessment of $41,760 or $42.44 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants 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.

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.