



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

APPELLANT: Barbara Wilke
DOCKET NO.: 09-03261.001-R-1
PARCEL NO.: 02-22-303-038

The parties of record before the Property Tax Appeal Board are Barbara Wilke, 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: \$22,910
IMPR.: \$75,600
TOTAL: \$98,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains approximately 10,968 square feet of land area improved with a split-level dwelling of brick and frame construction. The dwelling contains approximately 1,500 square feet of living area¹ and is 29 years old having been built in 1980. Features of the home include a partial basement with finished area, a fireplace, central air conditioning and a 2-car garage. The dwelling is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. The appellant submitted an appraisal report prepared by Roy Tremain in which a market value of \$245,000 or \$163.33 per square foot of living area including land was estimated for the subject property as of September 1, 2009. The appraiser states the purpose of the appraisal is "to estimate the 2008 market value of the subject in terms of taxation". The appraiser developed both the sales comparison approach and the cost approach in estimating the fair market value of the subject property.

¹ The board of review claims the dwelling contains 1,529 square feet of living area but submitted no evidence to support the claim. The appellant claims the subject contains 1,499 square feet of living area and submitted a detailed schematic diagram with partially illegible dimensions to support the claim.

In the sales comparison approach, the appraiser considered seven comparable properties - five which had sold and two active listings. The comparables are located between 0.05 miles and 0.27 miles from the subject. The lots range in size from 6,589 to 10,308 square feet of land area. Four comparables are split-level dwellings, two are 2-story dwellings² and one is a 1-story raised ranch. Six comparables are frame construction and one is brick and frame. They range in size from 1,055 to 2,126 square feet of living area and range in age from 24 to 35 years old. The comparables feature central air conditioning and 2-car garages. Four have fireplaces. Five comparables feature full or partial basements with finished area. The comparables sold between April 2006 and June 2009 or were active listings with prices ranging from \$234,500 to \$276,500, or from \$110.30 to \$245.12 per square foot of living area including land.

The appraiser adjusted the comparables for site, being a listing instead of a sale, quality, room count, gross living area, basement size and finish, porch/deck/patio and fireplaces. The final adjusted sale prices of the comparables range from \$212,800 to \$291,600 or from \$100.09 to \$258.51 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$245,000 or \$163.33 per square foot of living area including land as of September 1, 2009 using the sales comparable approach.

In the cost approach the appraiser estimated the value of the subject to be \$220,711 or \$147.14 per square foot of living area including land. The appraiser valued the land at \$22,910 or \$2.09 per square foot of land area, and the depreciated improvement at \$197,801 or \$131.87 per square foot of living area. In the reconciliation, the appraiser gave greatest weight to the sales comparison approach since market actions of buyers and sellers are best represented by the sales comparison approach.

The appellant also based the appeal on comparable sales and assessment equity, and used the same four comparables for both arguments. These comparables, the same as comparables #1, #2, #3 and #4 from the appraisal, are raised ranch or split-level dwellings ranging in age from 24 to 35 years. They contain between 1,055 and 2,126 square feet of living area. Features include full or partial basements with finished area, central air conditioning, fireplaces and 2-car garages. These comparables have improvement assessments ranging from \$57,520 to \$76,010 or from \$35.75 to \$54.52 per square foot of living area³. They have land assessments of \$20,000 or from \$2.38 to \$3.05 per square foot of land area. These comparables sold between July 2007 and

² The appraiser claims comparables #6 and #7 are 1½-story dwellings but the photographic evidence and the board of review indicate these are 2-story structures.

³ The land and improvement assessments of the comparables in the appellant's grid analysis do not agree with the assessments of the same comparables submitted by the board of review. Neither submitted evidence to support their assessment figures.

June 2009 for prices ranging from \$234,500 to \$255,000 or from \$110.30 to \$230.33 per square foot of living area including land.

Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$22,000; the subject's improvement assessment be reduced to \$59,666; and the subject's total assessment be reduced to \$81,666 which would reflect a market value of approximately \$245,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$98,510 was disclosed. The subject's assessment reflects an estimated market value of \$296,182 or \$197.45 per square foot of living area, land included, using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(1)).

In support of the subject's assessed value, the board of review submitted a grid analysis of three comparable properties, plus the appellant's seven comparables. The appellant's comparable #5 and the board of review's comparable #2 are the same property. The three dwellings submitted by the board of review were built between 1981 and 1985 and contain either 1,055 to 1,128 square feet of living area. All of the comparables are split-level dwellings of frame construction. All comparables feature partial basements with finished area, central air conditioning and 1 or 2-car garages. One comparable features a fireplace. These comparables sold between April 2006 and May 2007 for prices ranging from \$248,000 to \$276,500 or from \$235.07 to \$245.12 per square foot of living area including land.

In a cover letter the board of review claims two of the comparables are not in the same neighborhood as the subject, and two are 2-story dwellings which are not comparable to split-level dwellings. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

Initially, the Board finds the correct size of the subject to be 1,500 square feet of living area. The appraiser claims the dwelling contains 1,499 square feet of living area and submitted a detailed schematic diagram with partially illegible dimensions to support the claim. The board of review claims the dwelling contains 1,529 square feet of living area but submitted no evidence, such as a property record card, to support their claim.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$245,000 as of September 1, 2009. Although the appraiser explained the use of old sales, the Board finds comparables #4 and #5 sold more than a year prior to the subject's assessment date of January 1, 2009, and therefore are not valid indicators of the subject's market value. Comparables #6 and #7 are dissimilar to the subject in that they are two-story dwellings, not split-level. Comparable #2 is 42% larger than the subject. The appraiser adjusted the comparable for size using \$30 per square foot of living area but did not explain how he arrived at that figure. In the cost approach, the appraiser valued the subject at \$131.88 per square foot of living area which is inconsistent with the value used to adjust the comparables for size. Therefore, the Board finds comparable #2 is not a valid indicator of the market value of the subject. Based on the above analysis, the Board finds the value conclusion in the appraisal report is not a reliable and valid indicator of the subject's estimated market value.

The appellant also submitted comparable sales in support of the overvaluation argument. Since these comparables were the same as comparables #1, #2, #3 and #4 in the appraisal, the same findings apply. Comparable #2 was significantly larger than the subject and comparable #4 sold more than a year prior to the subject's valuation date. The board of review submitted three comparable properties, all of which sold more than a year prior to the subject's valuation date of January 1, 2009. Therefore, these five comparables received less weight in the Board's analysis. The Board finds appellant's comparables #1 and #3 were most similar to the subject in style, size, age and features and had recently sold. Therefore these comparables received the most weight in the Boards analysis. These comparables sold in May 2009 and December 2008 for \$255,000 and \$235,000 respectively, or \$191.87 and \$208.33 per square foot of living area including land. The subject's assessment reflects a market value of \$296,182 or \$197.45 per square foot of living area, land included, which is within the range established by these two comparables on a square foot basis. Therefore, the Board finds the appellant has failed to prove by a preponderance of the evidence that the subject property is overvalued and no reduction in the subject's assessment is warranted.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 no reduction based on assessment inequity is warranted.

The appellant submitted a grid analysis of four equity comparables and the board of review submitted a grid analysis of three equity comparables, not counting the appraiser's seven comparables. The appellant's comparable #2 was significantly larger than the subject. Therefore this comparable received less weight in the Board's analysis. The Board finds appellant's comparables #1, #3, and #4 and the board of review's comparables #1, #2 and #3 similar to the subject in style, size, age and features. These comparables have land assessments of \$20,000 or \$22,910⁴. The subject's land assessment of \$22,910 is consistent with these comparables. The six most similar comparables have improvement assessments ranging from \$52,070 to \$71,300 or from \$49.36 to \$63.21 per square foot of living area⁵. The subject's improvement assessment of \$75,600 or \$50.40 per square foot of living area is within the range established by these comparables on a square foot basis. Therefore, the Board finds no reduction in the subject's improvement assessment based on equity 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

⁴ The appellant claimed the land assessments are \$20,000 each but submitted no evidence to support the claim. The board of review claimed the appellant's land assessments are \$22,910 or \$23,640 but submitted no evidence to support the claim. The board of review did not submit land sizes for their comparables so no "per foot" land assessments could be calculated for the board of review's comparables.

⁵ The appellant's improvement assessments do not agree with the board of review's improvement assessments. Neither presented evidence to support their assessed values.

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.

Donald 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: May 18, 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.