



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

APPELLANT: Michael & Virginia Dimond  
DOCKET NO.: 09-04269.001-R-1  
PARCEL NO.: 06-11-311-001

The parties of record before the Property Tax Appeal Board are Michael & Virginia Dimond, 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:** \$67,080  
**IMPR.:** \$108,170  
**TOTAL:** \$175,250

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,777 square foot parcel improved with a 1.5 story frame dwelling that is 84 years old. The subject contains 2,785 square feet of living area and features a partial unfinished basement, fireplace, central air conditioning and a detached two-car garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellants are not disputing the subject's land assessment. In support of these claims, the appellants submitted three grid analyses detailing 16 comparable properties, property characteristic sheets and an appraisal.

The comparables were divided into three model grids. The first grid ("model 1") consists of four comparables described as 1.5 story frame dwellings that ranged in age from 76 to 84 years old. Each comparable had a partial unfinished basement, two had a fireplace and each had a garage ranging from 396 to 624 square feet of building area. The comparables are located in the same

neighborhood code as the subject, as defined by the local assessor. The comparables in "model 1" ranged in size from 2,125 to 3,337 square feet of living area and have improvement assessment ranging from \$91,090 to \$120,180 or from \$27.30 to \$48.76 per square foot of living area.

For the second grid analysis, ("model 2"), the appellants submitted six comparables described as 1.5 story masonry, frame or stucco dwellings that ranged in age from 76 to 84 years old. Five comparables had a partial unfinished basement, one had 27 feet of finished basement area, five had a fireplace and each had a garage ranging from 360 to 571 square feet of building area. The comparables are located in the same neighborhood code as the subject, as defined by the local assessor. The comparables in "model 2" ranged in size from 2,525 to 2,904 square feet of living area and have improvement assessment ranging from \$74,750 to \$120,360 or from \$26.77 to \$47.67 per square foot of living area.

For the third grid analysis, ("model 3"), the appellants submitted six comparables described as 1.5 or 2.0 story frame dwellings that ranged in age from 76 to 86 years old. Five comparables had a partial unfinished basement, one had 34 feet of finished basement area, three had a fireplace and each had a garage ranging from 396 to 720 square feet of building area. The comparables are located in the same neighborhood code as the subject, as defined by the local assessor. The comparables in "model 3" ranged in size from 2,331 to 3,337 square feet of living area and have improvement assessment ranging from \$86,070 to \$120,180 or from \$27.30 to \$47.11 per square foot of living area. The subject property has an improvement assessment of \$132,550 or \$47.59 per square foot of living area.

The appellants also submitted an appraisal estimating the subject's fair market value of \$490,000 as of December 13, 2009. The appraiser used the sales comparison approach in estimating a value for the subject.

The appraiser examined three comparable properties. The comparables are situated on lots ranging in size from 7,220 to 8,750 square feet and are improved with 2.0 story style frame or frame and masonry dwellings that ranged in age from 57 to 90 years old and range in size from 2,200 to 2,600 square feet of living area. Features of the comparables include central air-conditioning, a two-car garage and full or partial finished basements. The comparables sold from June to September 2009 for prices ranging from \$466,000 to \$555,000 or from \$188.89 to \$227.23 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as date of sale, size, basement finish, utility and various amenities. After making these adjustments, the comparables had adjusted sales prices ranging from \$461,000 to \$524,000 or from \$186.87 to \$222.23 per square foot of living area, including land. Based on this analysis, the appraiser concluded a value for the subject by the sales

comparison approach of \$490,000 or \$175.94 per square foot of living area, including land. The appraiser was not present at the hearing to provide direct testimony or subject to cross-examination. 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 total assessment of \$199,630 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum from the York Township Assessor's Office, a neighborhood analysis report, and a copy of the appellant's appraisal. The neighborhood analysis, marked "Exhibit A" contained 22 homes and depicted assessed market value and assessed values per square foot. The median market value per square foot was depicted as \$138.98 and the median assessment per square foot was \$46.33. Julie Patterson, Deputy Assessor York Township testified that the subject's assessment, \$47.59 per square foot, is only slightly higher than the median value for the entire neighborhood. "Exhibit B" depicts 11 homes in the subject's neighborhood built from 1915 to 1935 with an assessed median market value of \$143.33 per square foot of living area and a median assessed value of \$47.11. The board of review also submitted "Exhibit D" which depicted 17 sales from January 2007 to December 2008. The homes sold for prices ranging from \$250,000 to \$469,000, and had a median market value of \$133.53 per square foot of living area with a median assessed value of \$44.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants argued overvaluation as one 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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the evidence herein depicts a reduction is warranted on this basis.

The Board finds the board of review failed to submit detailed information regarding each comparable from which an educated analysis could be performed when comparing the similarities or differences of various properties to the subject. Therefore, less weight was given to the board of review's evidence. The Board finds the appellants submitted an appraisal estimating a fair market value for the subject of \$490,000 as of December 13, 2009. The Board finds logical adjustments were made within the appraisal, however, the appraiser was not present at the hearing to provide direct support for the adjustments made and the final value conclusion, therefore, the adjustments and final value conclusion are given less weight in the Board's analysis. Using the raw sales data depicts three sales ranging from \$466,000 to \$555,000. The subject's assessment reflects an estimated market value of approximately \$599,910 using the 2009 average three year

median level of assessments for DuPage County of 33.26%. The Board finds the subject's assessment reflects a market value which exceeds the market values established by the only comparables herein from which a detailed analysis could be performed. Therefore, the Board finds a reduction in the subject's assessment is warranted based on the raw sales data contained within the appraisal report.<sup>1</sup>

The appellants also argued assessment inequity as a basis of the appeal. 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 assessments 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 no further reduction is warranted on this basis.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. However, with regards to the appellants' overvaluation argument, the Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted.

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<sup>1</sup> The Board takes notice that the appellants appealed the subject's 2010 assessment wherein the parties reached an agreement on the assessed value of the subject in the amount of \$163,330. (86 Ill. Adm. Code 1910.90).

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: July 20, 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.