



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

APPELLANT: Bradley Webb
DOCKET NO.: 09-04290.001-R-1
PARCEL NO.: 05-26-400-020

The parties of record before the Property Tax Appeal Board are Bradley Webb, the appellant, by attorney Terrence J. Benshoof, in Glen Ellyn, 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: \$87,750
IMPR: \$297,250
TOTAL: \$385,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling containing 5,583 square feet of living area. The dwelling was built in 1977 and features a full basement, which is 25% finished. Other features include central air conditioning, two fireplaces and an attached 993 square foot garage. The home is situated on a 69,302 square foot lot located in Milton Township, DuPage County, Illinois.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the overvaluation argument, the appellant submitted a consulting services report prepared by Lee Neuschaefer and Chris Pheneger from Barron Corporate Tax Solutions. The report contained a grid analysis of three suggested comparable sales and one listing. One of the sales and the listing are located within the subject's neighborhood. The comparables have lot sizes ranging from 14,950 to 60,954 square feet of land area. The comparables are improved with one, one-story and three, two-story frame or brick dwellings containing from 3,132 to 4,716 square

feet of living area. The homes were built from 1955 to 2008. Three comparables have full unfinished basements and one has a partial unfinished basement. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 440 to 713 square feet of building area. The three sales occurred from January to October 2008 for prices ranging from \$450,000 to \$870,000 or from \$129.57 to \$208.98 per square foot of living area, including land. The listing was offered for sale for \$599,000 or \$191.25 per square foot of living area including land.

The consultants adjusted the comparables for differences when compared to the subject in lot size, number of stories, year built, number of bathrooms, living area, basement area, finished basement and garage area. The adjustments resulting in adjusted sale or listing prices ranging from \$832,625 to \$1,149,800 or from \$203.21 to \$276.20 per square foot of living area including land. From this analysis, the consultants indicated the value of the subject should be \$932,000 or \$166.94 per square foot of living area including land.

The appellant's evidence also included the "Notice of Final Decision" issued by the board of review disclosing a final assessment for the subject of \$476,320. The subject's assessment reflects an estimated market value of \$1,432,111 or \$256.51 per square foot of living area, including land using DuPage County's 2009 three-year average median level of assessments of 33.26%.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). The DuPage County Board of Review was notified of this appeal on October 24, 2011 and given 90 days to submit evidence in support of its assessment of the subject property or request an extension to file evidence for good cause by January 22, 2012. On March 12, 2012, the Property Tax Appeal Board received evidence from the DuPage County Board of Review, postmarked March 8, 2012, in support of the subject's assessment. The Property Tax Appeal Board finds the evidence submitted by the board of review was not timely filed and will not be considered. Furthermore, the testimony during the hearing regarding the board of review's evidence will not be considered.

In rebuttal, counsel for the appellant submitted corrections for a few errors in the appellant's report. Lot adjustments for all of the comparables were adjusted. The removal of comparable #2's \$15,000 adjustment for the number of bathrooms and comparable #4's corrected square foot of living area to 4,067 square feet. After making these adjustments, the resulting adjusted sale or listing prices ranged from \$816,250 to \$1,142,100 or from \$146.20 to \$204.57 per square foot of living area including land.

Based on these corrections, counsel for the appellant requested a revision to their original request for an assessment reduction to \$325,000.

Also included in the appellant's rebuttal was information regarding sale prices of homes in Glen Ellyn, which was not previously submitted as evidence by the appellant. Pursuant to Section 1910.66(a) of the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of **new evidence** such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not considered the sales information for homes in Glen Ellyn submitted by appellant in conjunction with his rebuttal argument.

After hearing the testimony 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 appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved 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), The Board finds the appellant has met this burden of proof.

The appellant submitted a consulting services report containing a grid analysis of three suggested comparable sales and one listing. The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). The Property Tax Appeal Board finds the only evidence in this record of the subject's fair market value is the consulting services report submitted by the appellant. After sending corrections to the appellant's grid, the adjusted sales or listing prices ranged from \$816,250 to \$1,142,100 or from \$146.20 to \$204.57 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$1,432,111 or \$256.51 per square foot of living area, including land, which is above the market value range of the comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is excessive and a reduction in the subject's assessment.

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: December 21, 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.