



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

APPELLANT: Robert Simon & Kimberly Mallon
DOCKET NO.: 09-04474.001-R-1
PARCEL NO.: 06-12-104-012

The parties of record before the Property Tax Appeal Board are Robert Simon & Kimberly Mallon, 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: \$69,240
IMPR: \$189,990
TOTAL: \$259,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,809 square foot parcel improved with a two-story brick dwelling built in 2007. The subject contains 3,198 square feet of living area.¹ Features include a 1,677 square foot partially, finished basement, air conditioning, a fireplace and a 3-car garage.²

The appellants appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning both the land and improvement assessments of the subject property and overvaluation. In support of the inequity arguments, the appellants submitted a grid analysis of three comparables located within 2.45 miles of the subject.³ The comparable parcels presented by the appellants range in size from 6,300 to 8,670 square feet of land area. The parcels had land assessments

¹ The appellants reported the subject's size as 3,150 square feet of living area.

² The appellants reported the subject contains a basement containing 945 square feet of basement area.

³ The board of review argued that the appellant comparable #1 was located in a different township than the subject.

ranging from \$55,740 to \$56,740 or from \$6.54 to \$8.85 per square foot of land area. The subject has a land assessment of \$80,370 or \$9.12 per square foot of land area.

The appellants used the same comparables in support of their improvement inequity argument. The three comparables consisted of two-story brick and frame dwellings that ranged in age from 2 to 25 years old and ranged in size from 2,806 to 3,590 square feet of living area. Features include air conditioning, a fireplace and a 560 square foot garage. The comparables are described as having partial or full finished basements. The homes had improvement assessments ranging from \$138,470 to \$215,350 or from \$49.35 to \$67.19 per square foot of living area.

The same comparables were used for the appellants' overvaluation argument and sold from July to September of 2009 for prices ranging from \$612,500 to \$625,000 or from \$170.61 to \$222.74, respectively, per square foot of living area, including land. The appellants submitted a copy of the board of review's final decision which indicated an estimated market value for the subject of approximately \$812,868 or \$254.18 per square foot of living area, including land using the 2009 DuPage County three-year average median level of assessments of 33.26% as determined by the Illinois Department of Revenue.

In further support of their overvaluation argument, the appellants submitted an unsigned contractor's statement. The statement depicts a total amount to build the subject improvement of \$469,542. At hearing the appellants indicated that they purchased the subject lot for \$400,000 in April 2006. They appellants further testified that the subject lot was previously improved with a structure that was demolished. The cost for removal of the pre-existing structure was not disclosed. Based on the above described 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 \$270,360 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing six suggested comparable properties. Each of the board of review's comparables are located in the same neighborhood code as the subject as the subject, as assigned by the local assessor. The comparables are two-story masonry, frame or frame and masonry dwellings that were built from 2004 to 2007. Each home has central air conditioning, a fireplace, a 2-car garage and full basements, with two having some finished basement area. The homes were situated on lots ranging in size from 6,285 to 9,700 square feet of land area. The homes range in size from 2,851 to 3,489 square feet of living area and sold from January to June of 2008 for prices ranging from \$725,000 to \$1,030,000 or from \$248.51 to \$295.30 per square foot of living area, including land.

The same comparables were used to support the subject's assessment on an equity basis. The comparables had land

assessments ranging from \$20,320 to \$76,230 or from \$3.23 to \$8.62 per square foot of land area. The subject is depicted as having a land assessment of \$80,370 or \$9.12 per square foot of land area. The comparables had improvement assessments ranging from \$169,660 to \$263,000 or from \$57.86 to \$79.17 per square foot of living area. The subject is depicted as having an improvement assessment of \$189,990 or \$59.41 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 contend 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 of the property 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 appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted nine comparable sales that were generally similar to the subject in most features such as location, age, design and/or size. The comparables submitted by both parties sold from January 2008 to September 2009 for prices ranging from \$612,500 to \$1,030,000 or from \$170.69 to \$295.30 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$812,868 or \$254.18 per square foot of living area, including land, which is within the range established by similar comparables. After considering adjustments for the differences between the comparables and the subject, the Board finds the appellants have not shown by a preponderance of the evidence that the subject is overvalued based on the testimony and evidence contained in this record.

In addition, the Board further finds the subject's estimated market value of \$812,868 is less than the total cost to build the subject (\$469,542) along with acquisition of the land (\$400,000), not to mention demolition costs of a pre-existing structure. Therefore, the Board finds the appellants have not shown by a preponderance of the evidence that the subject is overvalued as reflected by its assessment based on its recent construction.

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 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 an analysis of the evidence submitted, the Board finds the appellants have not met

this burden with regards to the improvement, however, the evidence indicates the subject's land assessment is incorrect.

Each comparable used by both parties were also used regarding assessment equity. The comparables had improvement assessments ranging from \$138,470 to \$263,000 or from \$49.35 to \$79.17 per square foot of living area. The subject has an improvement assessment of \$189,990 or \$59.41 per square foot of living area, which is within the established range herein. Based on these similar comparables submitted by both parties, the board finds the subject's improvement assessment is uniform and equitable with other similar properties. Therefore, no reduction in the subject's improvement assessment is warranted.

The Board further finds all of the comparables, submitted by each party, have a land assessment that was less than the subject. The Board gave less weight to the appellants' comparable #1, because the evidence indicates this comparable is in a different township than the subject. The remaining comparables had land assessments ranging from \$20,320 to \$76,230 or from \$3.23 to \$8.95 per square foot of land area. The subject has a land assessment of \$80,370 or \$9.12 per square foot of land area, which is higher than the established range. Therefore, a reduction in the subject's land assessment is warranted on this basis.

In conclusion, the Board finds the appellants demonstrated a lack of uniformity in the subject's land assessment by clear and convincing evidence. The appellants did not demonstrate the subject's improvement assessment was not uniform and failed to show by a preponderance of the evidence that the subject is overvalued. Therefore, the Board finds the subject's land assessment as established by the board of review is incorrect and a reduction is warranted.

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.

Ronald 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.