



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

APPELLANT: Raymond Lopez
DOCKET NO.: 09-04630.001-R-1
PARCEL NO.: 03-20-312-017

The parties of record before the Property Tax Appeal Board are Raymond Lopez, 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: \$43,930
IMPR.: \$48,020
TOTAL: \$91,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains approximately 11,610 square feet of land area¹. It is improved with a 1-story ranch dwelling built in 1958. The dwelling is brick construction² and contains 1,714 square feet of living area³. Features of the home include a partial unfinished basement, central air conditioning and a 2-car detached garage containing 440 square feet. The dwelling is located in Addison, Addison 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 Tessa Kingsmill in which a market value of \$265,000 or \$154.61 per square foot of living area including land was estimated for the subject property as of January 31, 2009. The appraiser developed the sales comparison

¹ The appraiser claims the lot dimensions are 75x154.8 per survey, or 11,610 square feet of land area. The board of review claims the lot dimensions are 75x154 per the property record card, or 11,550 square feet of land area.

² The board of review claims the dwelling is brick construction and submitted a property record card with photograph to support the claim. The appellant claimed the subject is brick and frame but presented no evidence to support the claim.

³ The board of review claims the dwelling contains 1,714 square feet of living area and submitted a schematic drawing with dimensions to support the claim. The appraiser claims the dwelling contains 1,726 square feet of living area but submitted no evidence to support the claim.

approach and the cost approach in estimating the fair market value of the subject property.

In the sales comparison approach, the appraiser considered six comparable properties located a distance of 0.4 of a mile to 2 miles from the subject. Five comparables are 1-story ranch style dwellings and one is a 2-story dwelling. They range in size from 1,166 to 1,912 square feet of living area and range in age from 22 to 42 years old. The comparables feature full or partial basements, three with finished area, central air conditioning⁴, and 2-car garages. One comparable features a fireplace. Four of the comparables sold between August and December 2008 for prices ranging from \$231,000 to \$375,000 or from \$155.56 to \$222.98 per square foot of living area including land. Two of the comparables were listings with asking prices of \$349,900 and \$289,900 or \$199.60 and \$225.60 per square foot of living area including land. The appraiser did not include any photographic evidence of the subject or comparables, no schematic diagram of the subject, and no map of the properties.

The appraiser adjusted the comparables for being a listing (-10%), location, view, room count, gross living area, basement finish, functional utility, fireplaces and modernization. The final adjusted sale prices/listing prices of the comparables range from \$260,330 to \$289,770 or from \$151.17 to \$234.39 per square foot of living area including land. Based on these comparables the appraiser estimated the subject's fair market value to be \$265,000 or \$154.61 per square foot of living area including land as of January 31, 2009 using the sales comparison approach.

In the cost approach the appraiser estimated the value of the lot to be \$55,000 or \$4.74 per square foot of land area, and the value of the improvement, after depreciation, to be \$200,245 or \$116.83 per square foot of living area for a total valuation including site improvements of \$265,200 or \$154.73 per square foot of living area including land.

The appraiser included no reconciliation statement but did state that all comps were given equal weight. The appraiser's final value conclusion for the subject is \$265,000. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$88,400 which would reflect a market value of approximately \$265,000 at the statutory level of assessment of 33.33%.

The appellant also contends unequal treatment in the subject's improvement assessment as the basis of the appeal, but submitted no assessment information for any comparables.

⁴ The property record cards for the appellant's comparables submitted by the board of review show comparables #2, #5 and #6 do not have central air conditioning.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,950 was disclosed. The subject's assessment reflects an estimated market value of \$276,458 or \$161.29 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)).

The board of review submitted information on three comparable properties with land sizes of either 8,400 or 9,800⁵ square feet of land area. The dwellings are 1-story ranch type brick dwellings built between 1964 and 1977. These comparables contain either 1,351 or 1,753 square feet of living area. The comparables feature full unfinished basements and garages that contain between 441 and 484 square feet. Two comparables feature central air conditioning. These comparables sold from March to August 2009 for prices ranging from \$248,000 to \$327,500 or from \$173.99 to \$186.82 per square foot of living area including land. These comparables have improvement assessments ranging from \$43,300 to \$72,760 or from \$32.05 to \$41.51 per square foot of living area.

In the cover memo, the board of review points out the differences between the subject and the appellant's comparables, such as style and neighborhoods. 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 Sec. 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 dwelling to be approximately 1,714 square feet of living area and the size of the subject site to be approximately 11,610 square feet of land area. These findings are based on the best evidence in the record.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$265,000 as of January 31, 2009, one month after the subject's assessment date.

⁵ Size estimated based on lot size of 53x126x86x154.

The Board finds that comparable #4 was dissimilar to the subject in that it was a 2-story dwelling, not a 1-story ranch. The Board also finds the appraiser did not adjust the comparables for significant differences in lot sizes, differences in 1-story vs. 2-story or differences between full basement vs. partial basement. The Board further finds that the appraiser did adjust the unsold listings by -10%; location by \$50,000; modernization by \$25,000; and view by \$10,000 but provided no market value evidence to support these adjustments. Based on this evidence, the Board finds the accuracy of the information contained in the appraisal report questionable and the value conclusion not a reliable or a credible indicator of the subject's market value.

Having discounted the value conclusion contained in the appraisal, the Board will examine all of the sales presented in the record.

The Board finds the board of review submitted three comparable properties in support of their assessment of \$91,950. Comparable #3 was significantly smaller than the subject. Therefore this comparable received less weight in the Board's analysis.

Similarly, the Board finds the appellant submitted six comparable properties. Comparable #4 differed significantly from the subject in that it is a 2-story dwelling. Comparables #2, #3 and #6 were significantly smaller than the subject. Therefore these comparables received less weight in the Board's analysis.

The Board finds the board of review's comparables #1 and #2 and the appellant's comparables #1 and #5 were most similar to the subject in size, style, exterior construction, age and features. These comparables sold or were listed for prices ranging from \$252,000 to \$349,900 or from \$155.56 to \$199.60 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$276,458 or \$161.29 per square foot of living area, land included, which is within the range established by these most similar comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued, and no reduction in the subject's assessment based on overvaluation is warranted.

The appellant 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). Since the appellant did not submit any assessment data, the Board finds the appellant has not met this burden and no reduction in the subject's 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.

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: June 22, 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.