



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

APPELLANT: Barbara Schab  
DOCKET NO.: 09-04939.001-R-1  
PARCEL NO.: 03-16-208-013

The parties of record before the Property Tax Appeal Board are Barbara Schab, the appellant; 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:** \$35,610  
**IMPR.:** \$49,030  
**TOTAL:** \$84,640

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 1½-story dwelling of frame construction. The dwelling contains 1,961 square feet of living area<sup>1</sup> and was built in 1949. The dwelling has a crawl-space foundation and features central air conditioning, 2 fireplaces and a 1-car garage. The subject is located in Wood Dale, Addison Township, DuPage County.

The appellant did not indicate the basis of the appeal, so the Board will analyze both equity and overvaluation of the subject. The appellant submitted information on three comparable properties described as 1½ or 2-story dwellings of frame and/or masonry construction. The comparables were built between 1928 and 2007 and range in size from 1,918 to 2,653 square feet of living area<sup>2</sup>. The dwellings feature full or partial basements with finished area and 1 or 2-car garages. Two comparables feature 1 or 2 fireplaces and two comparables feature central air conditioning. The comparables sold from February 2002 through May

<sup>1</sup> The board of review submitted a property record card with a corrected square footage of 1,961 square feet of living area. The appellant concurred with this size in the rebuttal.

<sup>2</sup> The appellant claims comparable #3 contains 2,217 square feet of living area but submitted no evidence to support the claim. The board of review claims the appellant's comparable #3 contains 2,030 square feet of living area and submitted a property record card with a schematic diagram with dimensions to support the claim.

2008 for prices ranging from \$173,000 to \$440,000 or from \$85.22<sup>3</sup> to \$229.41 per square foot of living area including land. Two of the comparables have improvement assessments of \$41,260 and \$104,500<sup>4</sup> or \$20.33<sup>5</sup> and \$35.68 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$40,500 or \$20.65 per square foot of living area, for a total assessment of \$76,110. This assessment would reflect a market value of approximately \$228,350 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 improvement assessment of \$65,260 or \$33.28 per square foot of living area was disclosed. The subject's total assessment of \$100,870 reflects an estimated market value of \$303,277 or \$154.65 per square foot of living area including land using the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions, sales and assessment information on three comparable properties. The comparables were built in 1946 or 1951 and consist of 1½-story frame or masonry dwellings. The dwellings range in size from 1,476 to 1,741 square feet of living area. Two comparables feature full or partial basements, one with finished area. One comparable has a fireplace and one has central air conditioning. All three feature garages that contain between 300 and 600 square feet.

The board of review disclosed the comparables sold from May 2006 through August 2007 for prices ranging from \$250,000 to \$430,000 or from \$157.73 to \$246.98 per square foot of living area including land. These comparables have improvement assessments ranging from \$44,820 to \$52,380 or from \$29.99 to \$33.05 per square foot of living area. The board of review also disclosed that the appellant's comparable #2 is an exempt property with no assessed value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted new comparables and a market analysis of several properties. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded

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<sup>3</sup> Using 2,030 square feet of living area.

<sup>4</sup> The appellant claims the improvement assessment is \$53,800 but submitted no evidence to support the claim. The board of review claims the improvement assessment is \$104,500 and submitted a 2010 property record card showing an improvement assessment of \$95,030 to support the claim.

<sup>5</sup> Using 2,030 square feet of living area.

from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 supports a reduction in the subject's assessment.

The appellant did not disclose the basis for the appeal, so the Board will analyze the data for unequal treatment in the subject's improvement assessment. 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 the appellant has met this burden.

Initially, the Board finds the correct size of the subject is 1,961 square feet of living area based on the best evidence in the record. The Board further finds the correct size of the appellant's comparable #3 is 2,030 square feet of living area.

The appellant's comparable #1 is significantly larger and newer than the subject, and comparable #2 is exempt property. The board of review's comparables #2 and #3 are significantly smaller than the subject. Therefore these comparables received less weight in the Board's analysis. The Board finds the appellant's comparable #3 and the board of review's comparable #1 most similar to the subject in size, exterior construction and age. These comparables had improvement assessments of \$41,260 and \$52,220 or \$20.33 and \$29.99 per square foot of living area. The subject's improvement assessment of \$65,260 or \$33.28 per square foot of living area is above the range established by these most similar comparables. Therefore, the Board finds the appellant has proven through clear and convincing evidence that the subject's improvement is inequitably assessed, and a reduction in the subject's improvement assessment is warranted.

The Board also analyzed the data to determine if the market value of the subject property is 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 (3<sup>rd</sup> 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 no further reduction in the subject's assessment is warranted based on overvaluation.

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.