



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

APPELLANT: Timothy & Lisa O'Reilly  
DOCKET NO.: 09-04946.001-R-1  
PARCEL NO.: 09-17-414-006

The parties of record before the Property Tax Appeal Board are Timothy & Lisa O'Reilly, 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:** \$42,510  
**IMPR:** \$87,204  
**TOTAL:** \$129,714

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling that is 53 years old. The dwelling contains 2,310 square feet of living area. Features include a partial unfinished basement, central air conditioning, two fireplaces and a two-car detached garage. The dwelling is situated on a 10,500 square foot lot located in Downers Grove Township, DuPage County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is both overvalued and inequitably assessed. In support of these claims, the appellants submitted a grid analysis detailing sales and assessment information on four suggested comparables. Additionally, the appellants submitted an appraisal of the subject property.

The appraisal of the subject property was prepared by a state licensed appraiser. The appraiser developed the cost and sales comparison approaches to value in estimating fair market value for the subject property of \$390,000 as of May 17, 2009. Under the cost approach, the appraiser concluded a fair market value of \$390,000. Under the sales comparison approach, the appraiser analyzed four suggested comparable sales and two active listings

in concluding a value of \$390,000. Under reconciliation, the appraiser placed most weight on the sales comparison approach with support from the cost approach in concluding a final value for the subject property of \$390,000 as of May 17, 2009.

The grid analysis submitted by the appellants is comprised of four suggested comparable properties. They consist of three, split-level and a colonial (two-story) style dwellings of frame or brick and fame exterior construction. The dwellings are from 31 to 42 years old. They range in size from 1,498 to 2,400 square feet of living area and are situated on lots that range in size from 10,575 to 13,000 square feet of land area. Features include finished basements, central air conditioning and 2 or 2.5-car garages. Three comparables have one or two fireplaces. The comparables have land assessments ranging from \$42,330 to \$55,580 or from \$4.00 to \$4.27 per square foot of land area. The comparables have improvement assessments ranging from \$83,410 to \$100,030 or from \$41.68 to \$55.68 per square foot of living area.

According to the DuPage County Board of Review's final decision of the subject property that was submitted by the appellants, the subject property has a land assessment of \$42,510 or \$4.05 per square foot of land area. The subject has an improvement assessment of \$118,330 or \$51.23 per square foot of living area. The subject property has a total assessment of \$160,840, which reflects an estimated market value of \$483,584 using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue.

Based on this evidence, the appellants requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. Therefore, the DuPage County Board of review was found to be in default.

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 Board further finds a reduction in the subject property's assessment is warranted.

The appellants contend the market value of the subject property is not accurately reflected in its assessment. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants have met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants in this appeal submitted an appraisal estimating the subject property had a fair market value of \$390,000 as of

May 17, 2009. The appellants also submitted four suggested comparables sales to further demonstrate the subject's assessment was not reflective of its fair market value. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board or refute the valuation evidence submitted by the appellant. The Board finds the best evidence of the subject property's fair market value contained in this record is the appraisal submitted by the appellant. Although some of the comparables sales used by the appraiser were not that particularly similar to the subject in terms of design, the appraiser explained why each comparable sale was selected and reasonably adjusted the comparables for differences when compared to the subject. The appraisal report conveyed an estimated fair market value for the subject property of \$390,000 as of May 17, 2009. The subject property's final assessment of \$173,810 reflects an estimated market value of \$483,584, which is considerably greater than the appraisal submitted by the appellant. Therefore, a reduction in the subject property's assessment is warranted.

The Board gave little weight to the comparable sales submitted by the appellant. The suggested comparables are split-level or two-story style dwellings, unlike the subject's one-story design. In addition comparable 3 is considerably smaller in size than the subject. More importantly, three sales occurred in 2006 or 2007, which are not considered reflective of fair market value as of the subject's January 1, 2009 assessment date.

The appellants also argued the subject property was not uniformly assessed. 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 assessment data, the Board finds that the appellants have failed to overcome this burden.

With respect to the subject's land assessment, the appellant submitted land assessment information on four suggested land comparables for consideration. The comparables were generally similar to the subject in size; however, only one comparable was located in the subject's subdivision. They had land assessments ranging from \$42,330 to \$55,880 or from \$4.00 to \$4.27 per square foot of land area. The subject property has a land assessment of \$42,510 or \$4.05 per square foot of land area, which falls at the lower end of the range established by the land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The appellants also submitted four suggested comparables to demonstrate the subject's improvements were not uniformly assessed. The Board gave little weight to this evidence. The

Board finds the comparables submitted by the appellants do not establish that the subject's improvements were inequitably assessed by clear and convincing evidence. Foremost, the suggested comparables are split-level or two-story style dwellings, unlike the subject's one-story design. In addition, one comparable is considerably smaller in size than the subject. Notwithstanding the dissimilarity of these comparables, they have improvement assessments ranging from \$83,410 to \$100,030 or from \$41.68 to \$55.68 per square foot of living area. The subject property has a revised improvement assessment, based on the assessment reduction granted for market value considerations herein, of \$87,204 or \$37.75 per square foot of living area, which is less than the dissimilar comparables on a per square foot basis. Therefore, no further reduction in the subject's improvement assessment 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 appellants 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

In conclusion, the Property tax Appeal Board finds the appellants failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. However, the Board finds the appellants have shown the subject property is overvalued by a preponderance of the evidence. Since fair market value has been established, DuPage County's 2009 three-year median level of assessments of 33.26% shall apply.

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.*

Acting 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 23, 2011

*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.