



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

APPELLANT: Jonathan Delew  
DOCKET NO.: 10-01803.001-R-1  
PARCEL NO.: 05-08-112-015

The parties of record before the Property Tax Appeal Board are Jonathan Delew, 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:** \$66,410  
**IMPR:** \$78,890  
**TOTAL:** \$145,300

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 21,945 square feet of land area is improved with a 26-year-old, two-story style frame dwelling that contains 2,646 square feet of living area. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, an enclosed porch and an attached garage of 714 square feet of building area. The property is located in Wheaton, Milton Township, DuPage County.

The appellant submitted a Residential Appeal petition with evidence to the Property Tax Appeal Board challenging both the land and improvement assessments of the subject property.<sup>1</sup> In section 2d of the appeal petition, the appellant marked the basis of the appeal as "comparable sales" and provided three comparable properties in the Section V grid analysis along with data, photographs of the comparables and a map depicting the location of the subject and the comparable properties. On page 4 of the appeal petition, the appellant wrote, "The basis of this appeal

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<sup>1</sup> Appellant requested a reduction in the subject's land assessment of over \$44,000 and a reduction in the improvement assessment of \$3,000.

is the land assessment. My land is assessed at \$9/sq ft. All the comparables are assessed at \$3/sq ft."<sup>2</sup>

In the grid analysis, the appellant set forth three comparable properties located from across the street to 500 feet from the subject. The comparable parcels range in size from 20,020 to 22,415 square feet of land area. These properties have land assessments ranging from \$20,490 to \$21,280 or from \$0.91 to \$1.06 per square foot of land area. The subject has a land assessment of \$66,410 or \$3.03 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$22,000 or \$1.00 per square foot of land area.

Each of the comparable parcels is improved with a two-story frame or brick and frame dwelling of 24 to 33 years old. The homes range in size from 2,642 to 2,688 square feet of living area. Features of the comparables include basements, central air-conditioning, a fireplace and garages ranging in size from 385 to 462 square feet of building area. These properties have improvement assessments ranging from \$125,000 to \$136,330 or from \$47.31 to \$51.00 per square foot of living area. The subject has an improvement assessment of \$113,250 or \$42.80 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to \$110,250 or \$41.67 per square foot of living area. The three comparables have total assessments ranging from \$147,130 to \$157,450 whereas the subject has a total assessment of \$179,660.

The appellant reported that comparables #1 and #3 sold in April 2010 and June 2010, respectively, and that comparable #2 was listed for sale as of October 2010. The sales prices and asking price range from \$279,000 to \$435,000 or from \$103.79 to \$164.65 per square foot of living area, including land.

Based on the foregoing, the appellant requested a total assessment reduction to \$132,250 which would reflect a market value of approximately \$396,750 or \$149.94 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's total assessment of \$179,660 was disclosed. The subject has an estimated market value of \$539,844 or \$204.02 per square foot of living area, including land, as reflected by its assessment and DuPage County's 2010 three-year median level of assessments of 33.28%.

In response to the appeal, the board of review submitted its Addendum to Board of Review Notes on Appeal wherein it asserted that the "basis for this appeal is assessment equity (unequal treatment)" along with Exhibit #1 consisting of assessment data gathered by the Milton Township Assessor's Office.

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<sup>2</sup> The subject's land assessment is \$3.03 per square foot and the comparables have land assessments ranging from \$0.91 to \$1.06 per square foot.

The assessor prepared an equity grid analysis of both the appellant's three comparables and three comparables suggested by the assessor on behalf of the board of review. The assessor contends that each of the appellant's comparables is "not in the subject's property neighborhood which has different land values than [*sic*] subject." In a map, the assessor depicted the location of all six comparables. The subject is physically closer to each of the appellant's suggested comparables than to the board of review's suggested comparables. In the equity grid, the assessor identified the subject as being in Woodlawn Estates along with the assessor's comparables whereas the appellant's comparables were located in Coventry.

The three comparables presented by the board of review, denoted as A, B and C, consist of lots ranging in size from 10,780 to 21,528 square feet of land area. These properties have land assessments ranging from \$32,620 to \$65,140 or \$3.03 per square foot of land area each.

These comparable parcels are improved with two-story frame dwellings that are 11 to 16 years old. The homes range in size from 2,366 to 3,484 square feet of living area. Each has a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 441 to 1,294 square feet of building area. The properties have improvement assessments ranging from \$111,540 to \$149,320 or from \$41.50 to \$47.14 per square foot of living area. The comparables have total assessments ranging from \$503,490 to \$643,380. The assessor reported no recent sales data for these properties. No evidence of comparable sales was provided by the assessor.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 that a reduction in the subject's assessment is warranted.

The appellant's initial argument was unequal treatment in the assessment process. 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 the appellant has not overcome this burden as to lack of assessment uniformity.

Regarding the land inequity contention, the Board finds the parties submitted a total of six comparables. With the exception of board of review comparable C, the suggested comparable parcels

are relatively similar to the subject lot in size and close in proximity. The Property Tax Appeal Board further recognizes that despite their close proximity, the board of review reported that the subject is located in the Woodlawn Estates neighborhood whereas the comparables presented by the appellant were located in the Coventry neighborhood. The six comparable parcels have land assessments ranging from \$0.91 to \$3.03 per square foot of land area. The subject's land assessment of \$3.03 per square foot of land area is uniform with similar properties located in the subject's neighborhood. Based on this record, no reduction in the subject's land assessment on grounds of lack of assessment uniformity is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of six comparables. The Board has given less weight to board of review comparables A and B as these dwellings were each substantially larger than the subject dwelling. The Board finds the remaining four comparables submitted by both parties were similar to the subject in terms of location, style, size and most property characteristics and had improvement assessments ranging from \$47.14 to \$51.00 per square foot of living area. The subject's improvement assessment of \$42.80 per square foot of living area is below the range of these comparables and does not reflect any lack of assessment uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

The appellant also argued overvaluation as a basis of the appeal. 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted by the appellant, the Board finds the appellant has overcome this burden.

The appellant presented two sales and one listing in support of his position concerning the overvaluation contention. The board of review submitted no market data to support the subject's assessment or to support the contention that the subject's higher per-square-foot land assessment was justified due to its location in Woodlawn.

The appellant's comparables sold or were listed between April 2010 and October 2010 for prices ranging from \$279,000 to \$435,000 or from \$103.79 to \$164.65 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$539,844 or \$204.02 per square foot of

living area, including land, which is above the range established by the only comparable sales on the record. After considering the differences between the subject and comparable sales and listing on this record, the Board finds the appellant has demonstrated that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence; however, the appellant has established overvaluation by a preponderance of the evidence. Thus, a reduction in the subject's assessment as established by the board of review is warranted on grounds of 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

Member

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: May 24, 2013

*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.