



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

APPELLANT: Scott Stettin
DOCKET NO.: 10-02308.001-R-1
PARCEL NO.: 06-10-219-038

The parties of record before the Property Tax Appeal Board are Scott Stettin, 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: \$44,840
IMPR.: \$54,680
TOTAL: \$99,520

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,854 square feet of living area. The dwelling was constructed in 1922 and is 88 years old. Features of the home include a partial basement and a one-car garage. The subject site of 12,833 square feet of land area is located in Villa Park, York Township, DuPage County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation as to both the land and improvement assessments of the subject property. In support of these claims, the appellant submitted two separate grid analyses.¹

The six equity comparables were described as parcels that range in size from 7,500 to 19,000 square feet of land area. The parcels are improved with either a split-level, three, two-story or two, one-story frame or stucco dwellings that were built from 1915 to 1960. The dwellings range in size from 1,613 to 2,535

¹ While the Section V grid analysis included three comparables, those properties were repeated within the appellant's eight market value comparables.

square feet of living area. Features include full or partial basements and one-car or two-car garages. The appellant did not include any data concerning other amenities such as air conditioning and fireplaces for the comparables. The comparables have land assessments ranging from \$42,730 to \$54,570 or from \$2.87 to \$5.70 per square foot of land area. The subject has a land assessment of \$44,840 or \$3.49 per square foot of land area. The comparables have improvement assessments ranging from \$30,990 to \$64,910 or from \$17.45 to \$26.55 per square foot of living area. The subject's improvement assessment is \$54,680 or \$29.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$32,850 or \$2.56 per square foot of land area and a reduction in the subject's improvement assessment to \$46,350 or \$25.00 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale data on eight comparables. The parcels range in size from 7,500 to 15,900 square feet of land area. The lots are improved with either a split-level, a 1.5-story or a two-story dwelling of frame or frame and masonry construction. The homes were built from 1923 to 2006 and range in size from 1,470 to 3,478 square feet of living area. Each home has a basement and a one-car or a two-car garage. The appellant did not report any other amenities for the comparables such as air conditioning and/or fireplaces. The sales occurred between August 2009 and June 2010 for prices ranging from \$110,000 to \$420,000 or from \$74.83 to \$155.47 per square foot of living area, land included. Based on this evidence, the appellant requested a total assessment reduction to \$79,200 or to reflect a market value of approximately \$237,600 or \$128.16 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$99,520 was disclosed. The subject's assessment reflects an estimated market value of \$299,038 or \$161.29 per square foot of living area, land included, using the 2010 three-year median level of assessments for DuPage County of 33.28%.

The board of review submitted a grid analysis prepared by the York Township Assessor's Office with the notation in the upper right hand corner "2011 Assessment Year." The grid purports to set forth the subject's assessment along with five of the appellant's comparables and five comparables suggested by the assessor. The total assessment of the subject property on the grid is reported to be \$91,710 when in fact, the board of review's final decision for 2010 reflected a total assessment of \$99,520. As such, the Property Tax Appeal Board presumes that the assessment data for each of the comparables presented is likewise erroneous and represents the 2011 assessments of these

properties.² The Property Tax Appeal Board will examine the five sales presented by the assessor.

The assessor's grid includes descriptions sales information on five comparable properties consisting of one-story frame or brick dwellings that were built from 1923 to 1927. The dwellings range in size from 900 to 1,226 square feet of living area. Features include full or partial basements and four comparables have a two-car or a three-car garage. The parcels range in size from 7,500 to 10,000 square feet of land area. These properties sold between June 2009 and September 2010 for prices ranging from \$199,000 to \$261,500 or from \$163.92 to \$273.82 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 Board further finds a reduction in the subject's assessment is not 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted eleven equity comparables to support their respective positions before the Board. The Board has given no weight to the board of review's suggested equity comparables as the data submitted indicates the assessments are for 2011 as opposed to the 2010 assessment that is at issue in this appeal. The Board has given no weight to the appellant's equity comparables #2, #4, #5 and #6 as each of these properties reflects a design that differs significantly from the subject's one-story design. The Board finds appellant's comparables #1 and #3 were most similar to the subject in size, style and exterior construction although each of these comparables is older than the subject dwelling. Due to their similarities to the subject, however, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$25.62 and \$25.92 per square foot of living area. The subject's improvement assessment of \$29.49 per square foot of living area is above these most similar comparables but appears justified given the subject's age. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is

² Attached to the grid are property record cards for each of the comparables that include data on the "2011 Assessment Year" which is reflected in the assessor's grid.

equitable and a reduction in the subject's assessment is not warranted.

The appellant also challenged the subject's land assessment. The comparables have land assessments ranging from \$42,730 to \$54,570 or from \$2.87 to \$5.70 per square foot of land area. The subject has a land assessment of \$44,840 or \$3.49 per square foot of land area which is within the range of the comparables presented and in fact less on a per-square-foot basis than appellant's comparable #2 which has a parcel that is identical in size to the subject.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of thirteen comparable sales for the Board's consideration. The Board has given no weight to the appellant's eight comparable sales as each reflects a dwelling that is either a split-level, a two-story or a 1.5-story dwelling as compared to the subject's one-story design. In addition, several of these comparables differ substantially from the subject in age and/or living area square footage and therefore are not suitable comparables to the subject property.

The Property Tax Appeal Board finds the comparables submitted by the board of review were most similar to the subject in design, exterior construction, and/or age although each is substantially smaller than the subject dwelling. However, on this record, due to their greater similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between June 2009 and September 2010 for prices ranging from \$199,000 to \$261,500 or from \$163.92 to \$273.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,038 or \$161.29 per square foot of living area, including land, which is below the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record and considering the subject's substantially greater size than these comparables, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's

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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

[Signature]

Member

[Signature]

Member

[Signature]

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.