



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

APPELLANT: Michael Morgan  
DOCKET NO.: 10-02997.001-R-1  
PARCEL NO.: 07-06-100-045

The parties of record before the Property Tax Appeal Board are Michael Morgan, 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:** \$52,360  
**IMPR:** \$151,640  
**TOTAL:** \$204,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 17,200 square foot parcel improved with a two-story style frame and masonry dwelling containing 4,215 square feet of living area that was built in 2000. Features include a full, partially finished basement, central air conditioning, a swimming pool, a fireplace and a 3-car garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellant is not disputing the subject's land assessment. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties. The comparables are located within one block of the subject. They consist of two-story frame and

masonry dwellings that were 10 or 11 years old. The homes have central air conditioning, at least one fireplace, full or partial basements with two homes having a finished basement. The comparables have 3-car garages and one home is described as having a swimming pool. The homes range in size from 3,400 to 4,070 square feet of living area. Assessment information depicts the comparables have improvement assessments that ranged from \$124,470 to \$151,890 or from \$33.31 to \$40.13 per square foot of living area. The subject property has an improvement assessment of \$162,060 or \$38.45 per square foot of living area.

Sale information regarding two of the homes indicates two of the comparables sold in October 2009 and April 2010 for \$527,500 and \$410,000 respectively.

The appellant also submitted an appraisal prepared by a State of Illinois Certified Real Estate appraiser. The appraiser was not present at the hearing to provide direct testimony regarding his final value conclusion or subject to cross-examination regarding his adjustments or lack thereof and his methodologies used. The appraisal depicts six comparable sales and three sale listings. The six sales sold for prices ranging from \$516,500 to \$720,000 or from \$122.28 to \$186.38 per square foot of living area, including land. The comparables consist of 2-story brick and cedar or brick dwellings that range in age from new to 21 years old. The comparables are situated on lots ranging from 10,200 to 23,557 square feet of living area. Each comparable has a full basement with four having some finished basement area. Each has central air conditioning and a 3-car garage. The comparables ranged in size from 3,521 to 4,317 square feet. The three sale listings depict they were listed for prices ranging from 549,900 to \$684,000 or from \$144.73 to \$162.88 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$214,420 was disclosed. In support of the subject's assessment, the board of review submitted three equity comparables and three sale comparables. The comparables are located in the subject's neighborhood code, as assigned by the local assessor. The equity comparables are two-story frame and masonry dwellings built in 1999 or 2000. They have central air conditioning, a fireplace and full basements with two homes having a partial finished basement area. The homes have 3-car garages and range in size from 3,865 to 4,070 square feet of living area and have

improvement assessments ranging from \$147,650 to \$153,490 or from \$37.31 to \$38.36 per square foot of living area.

In support of the subject's assessment the board of review submitted information on three comparable sales improved with 2-story dwellings of frame and masonry construction that range in size from 3,865 to 4,070 square feet of living area. The dwellings were constructed in either 1999 or 2000. Features of the comparables include a full basement, central air conditioning, a fireplace and a 3-car garage. Each comparable has the same neighborhood code as the subject property. The comparables sold from May 2009 to February 2010 for prices ranging from \$527,500 to \$605,000 or from \$129.60 to \$151.21 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment. The subject's total assessment of \$214,420 reflects an estimated market value of approximately \$644,291 or \$152.86 per square foot of living area, including land, using the 2010 three-year average median level of assessments of 33.28% for DuPage County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 met this burden based on assessment inequity.

The Board finds the parties submitted six equity comparables for consideration. The comparables had varying degrees of similarity to the subject. The Board gave equal weight to both parties' equity comparables. The comparables had improvement assessments ranging from \$124,470 to \$163,520 or from \$33.31 to \$40.13 per square foot of living area. The subject's improvement assessment is \$162,060 or \$38.44 per square foot of living area, which is within the established range. Therefore, no reduction to the subject's improvement assessment based on equity is warranted.

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 presented by both parties.

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). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board initially finds the appraiser was not present at the hearing to provide direct testimony or subject to cross-examination regarding his final value estimate or the methodologies used. Therefore, the Board gave this evidence no weight in its analysis. The Board will consider the raw sales data contained in the appraisal report along with both parties' comparable sale grids. The Board gave less weight to the appellant's sale comparables #2 and #5 (contained in the appraisal report) and #3 from the grid sheet because the Board finds these three properties were dissimilar to the subject in size, basement finish and/or age when compared to the subject. The remaining sales were generally similar to the subject in most respects and represent the best sale comparables in this record. These properties sold for prices ranging from \$527,500 to \$605,000. The subject's assessment reflects a market value of approximately \$644,291 which is above the established range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not supported by the most comparable properties contained in this record and a reduction in the subject's assessment is warranted. and a reduction on this basis is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated by a preponderance of the evidence the subject's assessment was incorrect.

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.



Chairman



Member



Member



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: February 21, 2014



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.