



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

APPELLANT: Barbara J. Akey  
DOCKET NO.: 10-03755.001-R-1  
PARCEL NO.: 02-36-215-005

The parties of record before the Property Tax Appeal Board are Barbara J. Akey, 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:       \$26,320  
IMPR.:       \$81,010  
TOTAL:      \$107,330**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a tri-level dwelling of frame and masonry construction containing 1,424 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished lower level and an unfinished basement, a fireplace and a two-car garage. The property also has a shed and is situated on a 34,246 square foot site. The property is located in Lombard, Bloomingdale Township, DuPage County.

The appellant's appeal is based on both assessment equity and overvaluation. The appellant also included a brief contending that the taxes on the subject were the highest, "even with the Senior exemption."<sup>1</sup>

For the market value argument, the appellant completed Section IV - Recent Sale Data and reported that the subject property was purchased in June 2008 for \$335,000. The parties to the transaction were not related, the sale involved a Realtor and the property was advertised on the market through the local paper, Multiple Listing Service and the internet.

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<sup>1</sup> The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

In support of the inequity argument, the appellant submitted information on four comparable properties described as 1.5-story (split-level) dwellings of frame or frame and masonry construction that range in size from 1,050 to 1,306 square feet of living area. The dwellings were constructed from 1970 to 1995. Each comparable is in close proximity to the subject property. Features of the comparables include a partial basement or lower-level. Three of the comparables have central air conditioning and three of the comparables have a three-car garage of 960 square feet. The comparables have improvement assessments ranging from \$57,250 to \$69,660 or from \$53.34 to \$58.11 per square foot of living area. The subject's improvement assessment is \$81,010 or \$56.89 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$73,680 or \$51.74 per square foot of living area. The appellant's total reduced assessment request of \$100,000 would reflect a market value of approximately \$300,000.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$107,330 was disclosed. The subject's assessment reflects a market value of \$322,506 or \$226.48 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

The board of review submitted its Addendum along with Exhibit 1 consisting of a memorandum and spreadsheet prepared by the Bloomingdale Township Assessor's Office. As to the sale of the subject property, the assessor noted that the subject's current estimated market value based on its assessment is less than the recent purchase price of \$335,000. Therefore, the assessor contends that the subject property is not overvalued based on its recent sale price.

As to the appellant's equity data, the assessor acknowledged the properties were in the same neighborhood as the subject, but noted that each comparable is a split-level dwelling, not a tri-level dwelling like the subject. Moreover, the subject dwelling's improvement assessment per-square-foot falls within the range of the comparables presented by the appellant.

In support of the subject's assessment, the assessor presented descriptions and assessment information on four comparable properties<sup>2</sup> located in the same neighborhood as the subject. The properties are improved with split-level dwellings of frame or frame and masonry construction that range in size from 1,212 to 1,349 square feet of living area. The dwellings were constructed from 1968 to 1993. Features of the comparables include a finished lower-level and a basement. Two of the comparables have central air conditioning and three comparables have a fireplace.

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<sup>2</sup> Comparable #5 in the spreadsheet is the subject property.

Three properties have a two-car garage. These four properties have improvement assessments ranging from \$74,380 to \$78,200 or from \$56.51 to \$61.37 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 in part that 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment on market value grounds.

The appellant contends the subject's assessment should be reduced based on the sale of the subject. The evidence disclosed that the subject sold in June 2008 for a price of \$335,000. The board of review's responsive evidence did not contest the arm's-length nature of the sale of the subject property and, in fact, pointed out the recent nature of the purchase price and that the subject's assessment reflects a value less than this recent purchase price.

The Board finds the best evidence of the subject's fair market value in the record is the June 2008 sale for \$335,000. The subject's assessment reflects an estimated market value of \$322,506. Thus, the subject's recent purchase price is actually higher than its estimated market value based on its assessment. Therefore, the Board finds that the appellant has failed to establish overvaluation of the subject by a preponderance of the evidence based upon the recent sale of the subject property.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 either.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board finds the comparables submitted by both parties are similar to the subject in location, size, style, exterior construction and/or features, although the subject is the newest dwelling of all eight properties and most

of the comparables have finished lower level and/or basement areas that are not enjoyed by the subject. However, due to their overall similarities to the subject, all eight comparables received equal weight in the Board's analysis.

These comparables had improvement assessments that ranged from \$57,250 to \$78,200 or from \$53.34 to \$61.37 per square foot of living area. The subject's improvement assessment of \$107,330 or \$56.89 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and appears justified given the subject's newer age. In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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: October 18, 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.