



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

APPELLANT: Stephen Rogers
DOCKET NO.: 11-01605.001-R-1
PARCEL NO.: 05-08-100-020

The parties of record before the Property Tax Appeal Board are Stephen Rogers, 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: \$20,216
IMPR.: \$89,784
TOTAL: \$110,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick and frame exterior construction with 2,384 square feet of living area. The dwelling was constructed in 1978. Features of the home include a 1,073 square foot basement with partial finished area, central air conditioning, two fireplaces and 896 square

foot attached garage. The property has a 24,816 square foot site and is located in Wheaton, Milton Township, DuPage County.

Stephen Rogers appeared before the Property Tax Appeal Board contending overvaluation and assessment equity as the bases of the appeal. In support of these arguments Rogers submitted information and discussed four suggested comparables located in his subdivision, which has the same neighborhood code as assigned by the township assessor with one comparable located next door to the subject property. The comparables are improved with two-story dwellings that range in size from 2,296 to 2,993 square feet of living area. The comparables were built from 1977 to 1982. The dwellings were of brick and frame or frame exterior construction. The comparables have 1,050 to 1,321 square foot basements, with one having finished area, central air conditioning, one fireplace and garages ranging in size from 385 to 506 square feet of building area. They sold from June 2008 to September 2010 for prices ranging from \$279,900 to \$435,000 or from \$104.13 to \$164.65 per square foot of living area, including land.

The comparables have improvement assessments ranging from \$87,775 to \$122,541 or from \$38.22 to \$45.25 per square foot of living area.

Based on the testimony and evidence presented Rogers requested his assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,401. The subject's assessment reflects a market value of \$411,466 or \$172.59 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$116,185 or \$48.74 per square foot of living area.

In support of the subject's assessment, the board of review submitted correspondence from the Milton Township assessor's office that addresses the appeal. Additionally, the board of review submitted the subject's property record card, a location map, photograph of the subject property and a grid analysis of both the appellants and assessor's comparables along with property record cards.

The board of review called as its witness Mary Cunningham, Deputy Assessor of Milton Township. In support of its contention of the correct assessment, the assessor's office submitted information on six comparables in which four comparables had sale information. Comparable #1 is the same as appellant's comparable #2. Comparables #2 through #4 are not located in the subject's neighborhood code as assigned by the township assessor. The comparables were improved with two-story dwellings that ranged in size from 1,948 to 2,642 square feet of living area. The comparables were built from 1978 to 1998. The dwellings were of brick and frame or frame exterior construction. The comparables have full or partial basements, central air conditioning, one fireplace and garages ranging in size from 418 to 552 square feet of building area. Comparables #1 through #4 sold from January 2008 to April 2010 for prices ranging from \$360,000 to \$467,000 or from \$164.65 to \$185.17 per square foot of living area, including land.

The comparables have improvement assessments ranging from \$94,907 to \$126,930 or from \$44.55 to \$51.56 per square foot of living area.

Cunningham testified that she looked at properties outside of the subject's neighborhood because she wanted to look at inferior neighborhoods to prove that Coventry neighborhood is more desirable.

In rebuttal the taxpayer supplied a detailed response to the board of review's evidence which was supplied by the township assessor.

Conclusion of Law

The appellant argued in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 which includes board of review comparable #1. These comparables have varying degrees

of similarity when compared to the subject in location, living area, story height and features. These most similar comparables sold for prices ranging from \$279,900 to \$435,000 or from \$104.13 to \$164.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$411,466 or \$172.59 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gave less weight to appellant's comparable #4 based on this sale occurred in June 2008, which is less indicative of fair market value as of the subject's January 1, 2010 assessment date. The Board also gave less weight to board of review comparables #2 through #4 based on location, age and/or date of sale. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The taxpayer also argued assessment inequity with as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds based on the market value reduction finding herein, the subject's improvement assessment is reduced to \$37.66 per square foot of living area. After considering the assessment comparables in this record, the Board finds no further reduction warranted based on assessment inequity.

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. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.