



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

APPELLANT: Becky & Donald Jankowski
DOCKET NO.: 11-01984.001-R-1
PARCEL NO.: 09-18-202-038

The parties of record before the Property Tax Appeal Board are Becky & Donald Jankowski, the appellants, 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: \$74,620
IMPR: \$261,420
TOTAL: \$336,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single-family dwelling of frame construction containing 4,788 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement that is 50% finished, central air conditioning, a fireplace and an attached two-car garage of 749 square feet of building area. The property has a 30,550 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants' appeal is based on overvaluation and lack of assessment uniformity. In support of these arguments, the appellants submitted a four-page brief which in part requested that the 2010 assessment of the subject property be carried forward by the Property Tax Appeal Board.

As an initial matter, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Property Tax Appeal Board takes notice that assessment year 2011 began a new general quadrennial assessment period in DuPage County (35 ILCS 200/9-215). (86 Ill.Admin.Code §1910.90(i)). Therefore, the Property Tax Appeal Board finds that Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2010 to be maintained for the remainder of the general assessment period (35 ILCS 220/16-185).

In further support of this 2011 assessment appeal, the appellants completed the Section V grid analysis with five suggested comparable properties reporting both sales prices and assessment data. These comparables were described as located within 1.2-miles of the subject property and composed of part two-story and part one-story dwellings with one comparable also having a part three-story design. The homes range in size from 4,124 to 5,476 square feet of living area and were constructed from 2004 to 2006. Each of the comparables has a basement, two of which include finished area. Features also include central air conditioning, two or three fireplaces and garages ranging in size from 762 to 1,301 square feet of building area. Comparable #5 also has a built-in pool.

These properties reportedly had improvement assessments ranging from \$184,910 to \$258,480 or from \$38.14 to \$51.38 per square foot of living area. The appellants also provided information disclosing the last sale dates and prices for each of these properties. The properties sold between July 2004 and December 2009 for prices ranging from \$277,000 to \$1,090,000 where comparables #2 and #3 sold as vacant land and only comparables #1, #4 and #5 sold as improved parcels for prices ranging from \$60.92 to \$264.31 per square foot of living area, including land, according to what the appellants reported.

As part of the brief, the appellants discussed, but did not submit a complete copy of an appraisal performed for a refinance transaction. Reportedly the report opined an estimated value for the subject as of November 14, 2011 of \$920,000. Only a copy of the cover page and appraiser's license were provided for this appeal. Also, "recent appraisal" was not marked as a basis of this appeal in Section 2d of the Residential Appeal petition.

The appellants also provided a discussion and related exhibits regarding neighborhoods identified as DC5 and DF5 which purportedly have been considered by the assessing officials in response to the appellants' appeal(s) in the past. (Exhibits 5 and 6) At this time, such discussion is viewed merely as anticipatory and not relevant to the appellants' case-in-chief and may prove to be irrelevant until such time as the board of review evidence is reviewed and examined as presented to the Property Tax Appeal Board. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)).

Based on the foregoing evidence the appellants requested the subject's improvement assessment be reduced to \$227,835 or \$47.58 per square foot of living area which reflects the average per-square-foot improvement assessment of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's total assessment of \$336,040 was disclosed. The subject's assessment reflects a market value of \$1,013,695 or \$211.72 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review presented a three-page memorandum addressing the inapplicability of the rollover provision of the Property Tax Code, arguing the lack of relevance of the purported appraisal when the entire report was not presented for this appeal and outlining various adjustments to the assessments of the appellant's comparables based upon quality of construction (percentage), number of bathrooms, fireplaces, porches, patios, and/or finished basement(s). From this analysis, the board of review contends the comparables presented by the appellants have

adjusted improvement assessments ranging from \$38 to \$58, per square foot of living area, rounded.

In support of the subject's assessment on grounds of uniformity for improvement assessments, the board of review presented limited information on four comparables. Two of the comparables are located in the DSB neighborhood code assigned by the assessor like the subject.¹ Board of review comparables #1 and #2 are the same properties as appellants' comparables #5 and #3, respectively. These four comparables are improved with part two-story and part one-story dwelling of frame, brick or frame and brick exterior construction. The homes were built between 2004 and 2010 and range in size from 4,210 to 4,633 square feet of living area. Each comparable has a full basement, two of which include finished area, two or three fireplaces and a garage ranging in size from 824 to 1,301 square feet of building area. These properties have improvement assessments ranging from \$201,260 to \$232,770 or from \$43 to \$55 per square foot of living area, rounded. Furthermore, in the memorandum, the board of review contended that applying adjustments for differences such as a pool, number of baths, fireplace(s), porches and/or patios, these comparables would have adjusted improvement assessments ranging from \$43 to \$62 per square foot of living area, rounded.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a complete copy of the appraisal report dated November 14, 2011.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered and will not consider the complete appraisal submitted by appellants in conjunction with their rebuttal argument.

¹ None of the comparables presented by the board of review are located in either the DC5 or the DF5 neighborhood codes and thus, the appellants' discussion of these areas and the differences from the subject's area are deemed to be irrelevant.

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/is not warranted.

The appellants contend assessment inequity 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 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 a reduction is not warranted.

The parties submitted information on a total of seven equity comparables to support their respective positions. The Board finds all seven comparables were similar to the subject in size, age, style and/or features. These comparables ranged in size from 4,124 to 5,476 square feet of living area and were constructed from 2004 to 2010. These properties had improvement assessments ranging from \$184,910 to \$258,480 or from \$38.14 to \$54.92 per square foot of living area. The subject had an improvement assessment of \$261,420 or \$54.60 per square foot of living area, which is within the range established by the comparables in this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably

assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

Furthermore, while the appellants also marked comparable sales as a basis for this appeal, the Board finds that only one recent sale was presented by the appellants that occurred in December 2009 for \$715,000. The other sales presented by the appellants either were for vacant land which is not similar to the subject improved property or the sales occurred sufficiently distant in time so as not to be valid or reliable indicators of the subject's estimated market value as of January 1, 2011. When overvaluation is claimed, the appellants have the burden of proving the value of the property 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); 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants have not overcome this burden with the submission of only one sale comparable. Moreover, as noted above the appellants' late submission of a complete appraisal report cannot be considered as this was not submitted timely by the appellants in accordance with the Board's rules. (86 Ill.Admin.Code §1910.30(g)).

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

K. L. Fern

Member

Tracy 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: February 21, 2014

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.