FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul E. Hobbs
DOCKET NO.: 11-02077.001-R-1
PARCEL NO.: 09-26-307-005

The parties of record before the Property Tax Appeal Board are Paul E. Hobbs, 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:	$52,360
IMPR.:	$51,080
TOTAL:	$103,440

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story "raised ranch" style dwelling of frame exterior construction containing 1,392 square feet of living area. The dwelling was constructed in 1968. Features of the home include central air conditioning and a full basement that is partially finished with a two-car basement garage of 506 square feet of building area. The property has a 22,332 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The appellant's appeal is based on both assessment equity and comparable sales challenging both the subject's land and improvement assessments.

In support of the inequity argument, the appellant completed with Section V grid analysis with information on four comparable properties located within one block of the subject property. Each comparable has the same neighborhood code as the subject property. The comparables are described as 2 one-story "raised ranch" and 2 tri-level dwellings of masonry, frame or frame and masonry construction that contain either 1,324 or 1,368 square

feet of living area, each. The dwellings were 41 or 50 years old. Features of the comparables include a full or partial basement or lower level where the lower levels are partially finished. Each home has central air conditioning and one comparable has a fireplace. Each home has a 460 square foot garage. The comparables have improvement assessments ranging from $45,380 to $53,030 or from $34.27 to $40.05 per square foot of living area. The subject's improvement assessment is $51,080 or $36.70 per square foot of living area. The comparables have land assessments of $34,920 or $44,620 or $2.33 or $2.43 per square foot of land area. The subject's land assessment is $52,360 or $2.35 per square foot of land area.

In support of the grid analysis, the appellant submitted copies of the property record cards for these four comparables. In addition, the appellant submitted a property record card for a fifth property briefly described as a frame dwelling that was built in 1969. The home contains 1,330 square feet of living area with partially finished basement area. The property has a 13,563 square foot site. No 2011 assessment information could be gleaned from the document.

The next document submitted by the appellant was a page from the Zillow.com website indicating the subject had a "Zestimate®" of $239,000.

The appellant also provided three Multiple Listing Service data sheets and two printouts from the Zillow.com website with sales data.[1] From these five individual sheets, the Board finds the comparables consist of 1 one-story, 2 split-level and 2 two-story dwellings of frame, masonry or frame and masonry exterior construction. The homes were built between 1957 and 1978 and range in size from 1,092 to 2,160 square feet of living area. One comparable has an unfinished basement, one comparable has a crawl space foundation and one of the split-level dwellings has a finished lower level. No foundation or lower level finish information was provided for the two properties in the Zillow.com documentation. Four of the comparables have central air conditioning and three have a fireplace. Four of the comparables have two-car garages. The sales occurred between June 2011 and January 2012 for prices ranging from $180,300 to $282,000 or from $83.47 to $184.98 per square foot of living area, including land.

[1] In accordance with the requirements for filing of an appeal, these comparable sale properties should have also been placed on a grid analysis for appropriate analysis of the data.

As a final submission, the appellant included an undated document that depicts the subject property being available for sale for $280,000. There is no explanation provided. The document appears to be a flyer to sell the subject property, although there is no contact information on the document to make arrangements to view the property or to discuss purchasing the property.

Based on the foregoing evidence, the appellant requested a reduction in the subject's land assessment to $40,000 or $1.79 per square foot of land area and the appellant requested that the subject's improvement assessment be reduced to $48,000 or $34.48 per square foot of living area. The total reduced assessment request for the subject as presented by the appellant of $88,000 would reflect a market value of approximately $264,000 or $189.66 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of $103,440 was disclosed. The subject's assessment reflects an estimated market value of $310,351 or $222.95 per square foot of living area, including land, using the 2011 three-year median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review presented an unsigned two-page memorandum addressing both parties' suggested comparables. As to the inequity argument, the board of review noted through the memorandum that the comparable parcels are each substantially smaller than the subject parcel. Additional differences between the equity comparables and the subject such as, lack of basement finish were noted. As to appellant's comparable #3, the board of review reported the property was "currently receiving a reduction BAV full would be 40/BAV." No further explanation was provided as to why this comparable was entitled to a "reduction." As to the comparable sales presented by the appellant, it was contended in the memorandum that the sales were "after the January 1, 2011 assessment date," two of the sales were "foreclosure sales," the properties differed from the subject in design, basement finish, lot size and/or other amenities.

To support the subject's assessment, the board of review presented a spreadsheet with limited descriptive information on seven comparable properties. The comparables are improved with one-story dwellings of frame or frame and masonry construction

that range in size from 1,260 to 1,452 square feet of living area. The dwellings were constructed from 1956 to 1975 with one of the comparables having been renovated in 1996. Three of the comparables have the same neighborhood code assigned by the assessor as the subject property. Six of the comparables have a full or partial basement, two of which include finished area. One of the comparables has a fireplace and each comparable has a garage ranging in size from 528 to 728 square feet of building area. The seven properties have sites ranging in size from 9,890 to 22,337 square feet of land area.

These seven properties have improvement assessments ranging from $47,380 to $61,510 or from $34 to $42 per square foot of living area, rounded. The comparables have land assessments ranging from $34,920 to $68,170 or from $2.32 to $4.49 per square foot of land area. The spreadsheet also depicts that comparables #1 through #4 sold between December 2009 and October 2010 for prices ranging from $269,500 to $335,000 or from $207 to $246 per square foot of living area, including land.

Based on the foregoing 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/is not warranted.

The appellant 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.

The parties submitted a total of 11 improved equity comparables with sufficient data for analysis by the Property Tax Appeal Board to support their respective positions in this appeal. The Board has given reduced weight to appellant's equity comparables #1 and #3 as these are tri-level dwellings as compared to the subject's one-story "raised ranch" design. The Board finds the remaining nine improved comparables submitted by both parties

are substantially similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these nine comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $47,380 to $61,510 or from $34 to $42 per square foot of living area, rounded. The subject's improvement assessment of $51,080 or $37 per square foot of living area, rounded, falls within the range established by the best comparables in this record.

As to the land inequity argument, the Board has examined the same 11 comparables presented by the parties. Due to differences in lot size, the Board has given reduced weight to appellant's comparables #2, #3 and #4 along with giving reduced weight to board of review comparables #3 and #4. The remaining six equity comparables presented lot sizes ranging from 14,879 to 22,337 square feet of land area with land assessments ranging from $34,920 to $68,170 or from $2.33 to $3.40 per square foot of land area. The subject's land assessment of $52,360 or $2.35 per square foot of land area falls at the lower end and within the range established by the best comparables in this record.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement assessments were inequitable and a reduction in the subject's land or improvement assessments is not justified on grounds of lack of uniformity.

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). 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 evidence in the record does not support a reduction in the subject's assessment.

As to the "Zestimate®" of the subject property of $239,000, the Property Tax Appeal Board gives this evidence no weight. First, there was no indication on the one-page document as to the effective date of the estimate of value. Second, the document did not have a definition of market value that was used to arrive at the "Zestimate®." Third, there was no information

with respect to the credentials or qualifications of the person or persons providing the "Zestimate®" of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the "Zestimate®" of value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of the estimate of value.

The parties submitted a total of nine comparable sales for the Board's consideration. The Board has given reduced weight to appellant's comparables #1 through #4 as these are two-story or split-level dwellings as compared to the subject's one-story "raised ranch" design and each of these homes is also substantially larger than the subject dwelling of 1,392 square feet of living area. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These five comparables sold between December 2009 and June 2011 for prices ranging from $202,000 to $335,000 or from $185 to $246 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of approximately $310,351 or $222.95 per square foot of living area, including land, which falls within the range established by the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering these most comparable sales, 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.

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 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.

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: April 18, 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.