



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

APPELLANT: John & Anna Regan
DOCKET NO.: 11-02610.001-R-1
PARCEL NO.: 09-10-412-009

The parties of record before the Property Tax Appeal Board are John & Anna Regan, the appellants, by attorney George J. Relias of Enterprise Law Group, LLP, in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction¹ 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: \$66,710
IMPR: \$173,420
TOTAL: \$240,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing approximately 3,172 square feet of living area. The dwelling was built in 1954 and had one addition of 954 square feet constructed in 1997 with a second story constructed over the original home in 2008. Features of the home include a full basement that is 75% finished, central air conditioning, two fireplaces and a 240 square foot garage. The property is located in Clarendon Hills, Downers Grove Township, DuPage County.

As an initial matter, the appellants reported a dwelling size for the subject of 2,668 square feet of living area. The only

¹ The corrected assessment reflects the subject's assessment as set forth in the Certificate of Error issued for the subject parcel on May 15, 2012.

support for this contention was a printout entitled in part "Downers Grove Township Assessor's Office . . . Residential Property Information." Moreover, the appraisal presented by the appellants reported a dwelling size for the subject of 3,261 square feet of living area, but lacked a schematic drawing or any documentary support for the stated dwelling size. The board of review submitted a copy of the 2011 Residential PRC along with a schematic drawing. The board of review reported a dwelling size of 3,172 square feet and further outlined that the subject dwelling began as a 1,221 square foot one-story home, had an 894 square foot addition and then had a 1,008 square foot second story addition. Combining each of these figures would total 3,183 square feet. Based on the evidence in the record, the Board finds that the board of review presented the best evidence of the subject's estimated dwelling size.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation.

In support of the inequity argument, the appellants submitted a grid analysis of three comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables were individually described as a two-story, a part two-story and part one-story and a part 2.5-story, part two-story and part one-story dwelling of frame or frame and masonry construction. These comparables were built between 1947 and 1957 with one or more additions to each dwelling having been built between 1990 and 2002. The dwellings range in size from 3,123 to 3,888 square feet of living area. Features include full or partial basements and a garage ranging in size from 440 to 483 square feet of building area. The appellant did not include any data concerning other amenities such as air conditioning and/or fireplaces for the comparables. These comparables have improvement assessments ranging from \$171,460 to \$217,450 or from \$54.90 to \$56.92 per square foot of living area. The subject's improvement assessment is \$173,420 or \$54.67 per square foot of living area.² Based on this evidence,

² The appellants appealed on or about April 17, 2012 from the Notice of Final Decision issued by the DuPage County Board of Review with an improvement assessment of \$200,030. As stated on the Notice, a "Certificate of Error will be processed to correct the assessed value." A copy of that Certificate of Error dated May 15, 2012 was included in the submission by the board of review reflecting an improvement assessment of \$173,420. The Property Tax Appeal Board also takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its

the appellants requested a reduction in the subject's improvement assessment to \$149,270 or \$47.06 per square foot of living area.

In support of the overvaluation argument, the appellants submitted an appraisal of the subject property prepared by Larry Rategan, a Certified real estate appraiser. The appraisal states that it was intended to determine market value and the rights appraised were fee simple with the assignment type being a refinance transaction. The appraisal provides an estimated market value of \$550,000 or \$173.39 per square foot of living area, including land as of May 20, 2009.

Based on this evidence, the appellants requested a total assessment reduction to \$215,980 which would reflect a market value of approximately \$647,940 or \$204.27 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's original final assessment for 2011 of \$266,740 was disclosed. The board of review also submitted a copy of a Certificate of Error wherein the subject's final 2011 assessment was reduced to \$240,130. The subject's corrected 2011 assessment reflects an estimated market value of \$724,374 or \$228.37 per square foot of living area, land included, using the 2011 three-year median level of assessments for DuPage County of 33.15%.

In response to the appellant's data, the board of review submitted a three-page unsigned memorandum addressing the evidence presented by both parties. A map depicted the subject property and all of the comparables presented by both parties being scattered around the subject. The memorandum criticized the "lack of adjustments" for appraisal comparables #4, #5 and #6 "which are all in less desirable locations than the subject, different neighborhoods with different sales ratio studies." Another criticism of the appraisal was for the lack of lot size adjustments.

Next, the memorandum addressed the issue of assessment equity by asserting various percentage adjustments that would be necessitated for differences in exterior construction, quality construction grades, masonry fireplaces, full baths, half baths and plumbing fixtures.

decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.)

After applying the stated adjustments to the assessments of each of the appellants' comparables, the memorandum contends that the appellants' eight comparable properties would have market values ranging from \$150 to \$264 per square foot of living area, including land, rounded.

In support of the subject's assessment and market value, the board of review presented a limited spreadsheet analysis of five comparables, three of which include sales data. The comparables all have the same neighborhood code assigned by the assessor as the subject property. The five properties are described as a two-story, 3 part two-story and part one-story and a part 2.5-story and part two-story dwelling. These homes are of frame, masonry or frame and masonry construction. The homes were built between 1957 and 2003 with comparables #4 and #5 having been renovated between 1975 and 2005. The dwellings range in size from 3,011 to 3,890 square feet of living area. Features include full or partial basements, three of which include finished area. Each comparable has from one to four fireplaces and a garage ranging in size from 461 to 753 square feet of building area. The comparables have parcels ranging in size from 7,930 to 17,513 square feet of land area. These five properties have improvement assessments ranging from \$181,810 to \$265,020 or from \$60 to \$84 per square foot of living area, rounded. Comparables #1, #2 and #5 sold between April 2010 and May 2011 for prices ranging from \$704,000 to \$1,100,000 or from \$234 to \$318 per square foot of living area, including land, rounded.

As set forth in the memorandum, adjustments were applied to the assessments of these five comparables so as to reflect estimated market values for the board of review's comparables ranging from \$227 to \$281 per square foot of living area, including land, rounded.

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

For written rebuttal, counsel for the appellants argued that the subject is located in close proximity to "a high traffic street (55th Street), which is a very busy intersection and not desirable" and as such the criticisms of the appraisal comparables for location are not appropriate. Also, counsel stated, "the subject experiences severe flooding during heavy rains due to its location in the subdivision." Finally, as to the adjustments in the appraisal, counsel argues that such adjustments were properly apportioned whereas the board of

review's presentation of data "adjusts all the comps much higher than is appropriate."

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 the appellants' arguments related to the subject's high traffic location and severe flooding of the subject property during heavy rains in conjunction with their rebuttal argument.

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 appellants contend 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted eight equity comparables to support their respective positions before the Board. The Board has given reduced weight to board of review comparables #1 and #2 along with appellants' comparable #3 due to differences in dwelling size and/or age when compared to the subject dwelling. The remaining five comparables submitted by both parties were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these five comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$55 to \$67 per square foot of living area, rounded. The subject's improvement assessment of \$55 per square foot of living area, rounded, is at the lower end and within the range established by the most similar comparables. 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 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants submitted an appraisal of the subject property with an opinion of value as of May 20, 2009 which was based primarily upon sales of properties and listings that occurred at dates distant from the assessment date of January 1, 2011. As such, the appraisal and the data contained within the report have been afforded little weight in the Board's analysis due to the passage of time for this 2011 assessment appeal. Moreover, the Board finds that board of review comparable #5 well supports the subject's estimated market value as reflected by its assessment as this property is similar to the subject in age, size and features and sold in May 2011 for \$234 per square foot of living area, including land, rounded. Thus, the subject's estimated market value based upon its corrected 2011 assessment which reflects an estimated market value of \$724,374 or \$228 per square foot of living area, land included, rounded, is justified.

In conclusion, the Board finds the appellants have 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 should not be reduced further than as set forth in the Certificate of Error issued for the subject parcel on May 15, 2012.

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: May 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.