



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

APPELLANT: Elizabeth Funteas
DOCKET NO.: 11-02853.001-R-1 through 11-02853.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Elizabeth Funteas, the appellant, by attorney George J. Relias of Enterprise Law Group, LLP, Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-02853.001-R-1	03-09-410-008	93,910	0	\$ 93,910
11-02853.002-R-1	03-09-410-015	133,570	50,390	\$183,960

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 assessments 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 properties consist of two contiguous parcels of land that contain 1.61 and 2.29 acres of land area, respectively. One parcel is improved with a single-family dwelling. The

subject properties are located in Addison Township, DuPage County, Illinois.

The appellant appeared before the Property Tax Appeal Board through legal counsel¹ claiming assessment inequity with respect to the subject parcels' land assessments as the basis of the appeal. The appellant did not challenge the improvement assessment associated with parcel 06-09-410-015. In support of the inequity argument, the appellant submitted information on three suggested equity comparables located in close proximity to the subject. The comparables contain from 14,300 to 38,850 square feet of land area and have land assessments ranging from \$6,380 to \$42,500 or from \$.45 to \$1.22 per square foot of land area. The appellant's counsel calculated the subject parcels contain 170,450 square feet of land area and have a combined land assessment of \$227,480 or \$1.33 per square foot of land area.

Appellant's counsel argued the comparables are located on the same block as the subject. Appellant's counsel argued the subject parcels' assessments should not exceed the uniform assessed value of the neighboring comparables. Appellant's counsel argued parcel 03-09-410-008 is landlocked because there are no easement agreements that would allow access. Based on this evidence, the appellant requested reductions in both the subject parcels' land assessments.

Under cross-examination, Relias agreed he combined both properties in his assessment analysis although they are separate parcels. He agreed one of the subject parcels was improved with a dwelling. Relias agreed the appellant owns both parcels under appeal. Relias agreed all the comparables are considerably smaller in size when compared to the subject parcels.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject parcels of \$93,910 (03-09-410-008) and \$133,570 (03-09-410-015). In support of its assessments, the board of review submitted information on three equity comparables. The evidence was prepared by Dawn Aderholt, Deputy Assessor for Addison Township. After qualification, the Board accepted Aderholt as an expert witness.

¹ At the hearing, appellant's legal counsel was sworn as a witness. Relias testified he is a licensed real estate broker; he selected the comparable properties; and his attorney fee was contingent based on the outcome of the appeal.

The comparables are located within 1.5 miles of the subject. The comparables contain from 1.59 to 1.78 acres of land area and have land assessments ranging from \$92,740 to \$103,820 or from \$58,325 to \$58,327 per acre of land area. The subject parcels contain 1.61 and 2.29 acres of land area and have land assessment of \$93,910 and \$133,570 or \$58,329 and \$58,328 per acre of land area, respectively.

Aderholt testified the subject properties were valued and assessed as individual parcels. She testified parcels that are one acre or larger are valued at \$175,000 per acre. She testified the subject parcels can be legally subdivided in the Village of Wood Dale. Aderholt testified she did not use smaller lots as comparables because they could not be subdivided. Aderholt testified that parcel 03-09-410-008 is not landlocked because it is owned by the same person who owns the adjoining parcel 03-09-410-015 that is also under appeal. Based on this evidence, the board of review requested confirmation of the subject parcels' assessments.

Under cross-examination, Aderholt agreed the comparables are not located in the subject's neighborhood code, but are located on Wood Dale Road north of the subject. The subject properties and neighboring properties are zoned residential. Lots that are smaller than one acre are valued and assessed based on the typical lot size in a neighborhood using the site methodology. She testified appellant's comparable #1 received a reduced land assessment because it was determined to be an unbuildable lot due to presence of a natural gas line.

Conclusion of Law

The taxpayer contends assessment inequity 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 the appellant failed to overcome this burden of proof and no reduction in the subject parcels' land assessments are warranted.

The Board finds the board of review submitted the most similar land comparables when compared to the subject parcels. These comparables contain from 1.59 to 1.78 acres of land area and have land assessments ranging from \$92,740 to \$103,820 or from \$58,325 to \$58,327 per acre of land area. The subject parcels contain 1.61 and 2.29 acres of land area and have land assessment of \$93,910 and \$133,570 or \$58,329 and \$58,328 per acre of land area, respectively. The Board finds the subject parcels land assessments are supported by the land assessment comparables submitted by the board of review.

The Board gave little weight to the assessment comparables submitted by the appellant due to their smaller land sizes when compared to the subject parcels. Furthermore, the Board finds the land comparables submitted by the appellant are not assessed using the same methodology as the subject parcels. The deputy township assessor testified parcels that are one acre or larger are assessed at \$175,000 per acre. Aderholt testified lots smaller than one acre are valued and assessed based on the typical lot size in a neighborhood using the site methodology. The Board finds the appellant presented no credible evidence that would demonstrate the assessment methodology employed by the assessor was incorrect. Finally, the Board finds it problematic that appellant's legal counsel prepared the evidence and testified before the Board in this matter. Section 1910.70(f) of the rules of the Property Tax Appeal Board provides:

An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client. (86 Ill.Admin.Code §1910.70(f)).

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject parcels were inequitably assessed and no reduction in the subject parcels' land assessments are 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: May 21, 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.