



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

APPELLANT: Donna Lingle & Ira Goldberg
DOCKET NO.: 11-03585.001-R-1
PARCEL NO.: 09-17-106-031

The parties of record before the Property Tax Appeal Board are Donna Lingle & Ira Goldberg, the appellants, 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: \$52,680
IMPR: \$123,480
TOTAL: \$176,160

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part one-story dwelling of frame construction with 3,087 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached 661 square foot

garage. The property has a 12,065 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted a spreadsheet with information on eight equity comparables. Based on this evidence, the appellants requested an improvement assessment of \$114,869 or \$37.21 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,190. The subject property has an improvement assessment of \$148,510 or \$48.11 per square foot of living area.

As to the appellants' comparable properties, the board of review noted that five properties have a "different neighborhood" code assigned by the assessor than the subject property, along with different "sales ratio studies" and "land to building ratios." As part of the board of review's presentation was a memorandum with adjustments for differences in class/exterior, fireplace, bath, half bath and fixtures resulting in adjusted improvement assessments for both parties' comparables ranging from \$29.00 to \$54.00 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located in the same neighborhood code assigned by the assessor as the subject property. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants contend recent sales do not support an estimated market value for the subject of more than \$600,000 and submitted two Multiple Listing Service data sheets to support this contention. Furthermore, the appellants contend that while there are different neighborhood codes assigned in the subject's immediate area, the sales prices are similar in the area. Finally, the appellants contend that the board of review's suggested comparables are newer than the subject dwelling.

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 comparable sales and/or the market value argument regarding sales prices submitted by appellants in conjunction with their rebuttal argument since the appeal was based upon lack of uniformity in assessments, not on market value.

Conclusion of Law

The taxpayers contend 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). 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of fifteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the board of review comparables #1 through #4 as each of these dwellings is substantially newer in age than the subject and three of the comparables also have partially finished basements unlike the subject's unfinished basement. Additionally, the Board has given no weight to board of review comparables #5 through #7 as these dwellings are substantially smaller than the subject home.

As the appellant presented a grid of four comparables and a spreadsheet of eight comparables which included the first four comparables from Section V of the appeal petition, for purposes of reference, the spreadsheet comparables have been analyzed as #1 through #8. The board has given reduced weight to appellant's comparables #2, #4, #7 and #8 due to differences age and/or dwelling size when compared to the subject dwelling.

The Board appellant's comparables #1, #3, #5 and #6 were most similar to the subject property in age, size, location and/or features. These comparables had improvement assessments that ranged from \$82,420 to \$122,590 or from \$27.38 to \$42.43 per square foot of living area. The subject's improvement assessment of \$148,510 or \$48.11 per square foot of living area

is above the range established by the best comparables in the 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 not equitable and a reduction in the subject's assessment 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: October 24, 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.