



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

APPELLANT: Linda Landl & Terry Traeder
DOCKET NO.: 11-03785.001-R-1
PARCEL NO.: 07-30-111-019

The parties of record before the Property Tax Appeal Board are Linda Landl & Terry Traeder, 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: \$25,420
IMPR.: \$67,900
TOTAL: \$93,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,050 square feet of living area.¹ The home was constructed in 1992. Features of the home include a partially finished basement, central air conditioning and a 441 square foot attached garage. The property is located in Aurora, Naperville Township, Lake County.

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

¹ The appellants report the subject as having 2,025 square feet of living area, but submitted no evidence to support the claim. The board of review reports the subject as having 2,050 square feet of living area and submitted a sketch from the subject's property record card as support.

claims, the appellant submitted a grid analysis of one property located "two doors north" of the subject and a brief.

The comparable was described as a two-story frame dwelling that was built in 1992. The dwelling has 2,052 square feet of living area. Features include a partially finished basement, central air conditioning, a fireplace and a two-car attached garage. The comparable has an improvement assessment of \$67,950 or \$33.11 per square foot of living area. This comparable sold in July 2010 for \$280,000 or \$136.45 per square foot of living area including land.

The appellants' brief included two methods of determining comparable values in identical buildings with different additions and features. The appellants claim the estimates were obtained from local contractors and the National Association of Real Estate Assessors' and Appraisers'.

At hearing, the appellant Terry Traeder argued he only needed to provide one comparable to support his contention that the subject is overvalued and not equitably assessed, because the comparable was identical to the subject except for an additional four season room and a fireplace.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$61,000 or \$29.73 per square foot of living area or a reduction in the subject's total assessment to \$86,420, which would reflect a market value of \$259,260 or \$126.47 per square foot of lining area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$93,320 was disclosed. The subject's assessment reflects an estimated market value of \$281,508 or \$137.32 per square foot of living area, land included, using the 2011 three-year median level of assessments for DuPage County of 33.15%. The subject's improvement assessment was \$67,900 or \$33.12 per square foot of living area.

In response to the appellant's brief, the board of review objected to the replacement cost data on hearsay grounds, since the person or persons who prepared the written estimates were not present at the hearing to give testimony. The Administrative Law Judge reserved ruling at the hearing.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on four sales and three equity comparable properties consisting of two-story frame or frame and brick dwellings that were built from 1990 to 1995. The board of review's sale #1 and equity comparable #2 is the same property as the appellant's comparable. The board of review's comparables ranged in size from 1,858 to 2,288 square feet of living area. Features include partially finished or unfinished basements and two-car attached garages. Six comparables have central air conditioning and four comparables have a fireplace. The equity comparables have improvement assessments ranging from \$65,610 to \$67,950 or from \$33.11 to \$33.37 per square foot of living area. The board of review's sales occurred from June 2009 to October 2010 for prices ranging from \$272,000 to \$301,000 or from \$130.68 to \$146.82 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, 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.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the person or persons that prepared the cost estimates at hearing to address questions as to the methodology used in order to arrive at the value conclusions set forth in the estimates, the Board will give no weight to the value conclusion made by the estimators. The Board finds the cost estimates are tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2nd Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1st Dist. 1971).

The appellants contend in part 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 three equity comparables to support their respective positions before the Board. The Board finds the comparables submitted by the parties were very similar to the subject in size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$33.11 to \$33.37 per square foot of living area. The subject's improvement assessment of \$33.12 per square foot of living area is within the range established by these 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 constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties disclosed that the 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.

The appellants also contend 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 parties submitted a total of four comparable sales for the Board's consideration. The Board has given less weight to the board of review's comparable #4 due to its sale date occurring greater than 18 months prior to the subject's January 1, 2011 assessment date. The Property Tax Appeal Board finds the remaining comparables submitted by the parties were similar to the subject in size, design, exterior construction, and/or age. These sales also sold more proximate in time to the subject's January 1, 2011 assessment date. These comparables sold between March and October 2010 for prices ranging from \$272,000 to \$299,000 or from \$130.68 to \$146.39 per square foot of living area, including land. The subject's assessment reflects a

market value of approximately \$281,508 or \$137.32 per square foot of living area, which is within the range established by the most similar comparables in this record. After considering the most comparable sales on this record, the Board finds the appellants 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 on this record on grounds of overvaluation.

In conclusion, the Board finds the appellants 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: September 19, 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.