



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

APPELLANT: Aaron & Esmeralda DeFrates
DOCKET NO.: 11-03830.001-R-1
PARCEL NO.: 09-30-108-010

The parties of record before the Property Tax Appeal Board are Aaron & Esmeralda DeFrates, 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: \$39,370
IMPR.: \$74,850
TOTAL: \$114,220

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 one-story single-family dwelling of frame and masonry construction with 1,430 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full basement with finished area, central air conditioning, a fireplace, an enclosed 216 square foot heated porch, a 24 square foot shed and a 550 square foot

garage. The property has a 9,500 square foot site and is located in Woodridge, Downers Grove Township, DuPage County.

The appellants contend both assessment inequity and overvaluation (comparable sales) as the bases of the appeal. However, in the submission of evidence, the appellants provided only one comparable sale which is insufficient evidence for an overvaluation claim which requires at a minimum the submission of three recent sales. (86 Ill.Admin.Code §1910.65(c)(4)). Given the insufficient evidence of comparable sales, the overvaluation argument will not be further addressed in this decision.

In support of the inequity argument, the appellants submitted information on three equity comparables in the Section V grid analysis of the appeal petition with details of these comparables. The appellants reported the dwellings were similar in design and exterior construction to the subject dwelling. The homes range in age from 19 to 24 years old and contain either 1,404 or 1,430 square feet of living area. Each home has central air conditioning and a garage of either 460 or 550 square feet of building area. Two of the comparables have a fireplace. These three comparables have improvement assessments ranging from \$63,450 to \$66,850 or from \$44.37 to \$47.24 per square foot of living area.

In addition, the appellants submitted a spreadsheet which depicts the subject as having the highest per-square-foot improvement assessment of 16 properties in the subject's neighborhood code where the listing includes the three properties previously itemized in Section V. The comparables are similar to the subject in design, exterior construction and have full or partial basements. The homes have garages that range in size from 460 to 572 square feet of building area. The homes were built between 1987 and 1992 and range in size from 1,110 to 1,601 square feet of living area. The homes have improvement assessments ranging from \$51,260 to \$78,580 or from \$42.50 to \$52.03 per square foot of living area. The subject is shown at the top of the spreadsheet with the highest per-square-foot improvement assessment of \$52.34.

Based on the foregoing evidence, the appellants requests an improvement assessment of \$64,350 or \$45.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of

\$114,220. The subject property has an improvement assessment of \$74,850 or \$52.34 per square foot of living area.

The board of review submitted a memorandum which addressed adjustments to the comparables of both parties for differences from the subject, which were based on the individual components in the cost approach to value which were used to calculate the original assessments for the subject and the comparables. Adjustments were reportedly necessary for the subject's shed that was not present on any of the comparables; there were also adjustments for number of bathrooms, enclosed porch, patio and/or finished basement. The analysis resulted in adjusted improvement assessments for the appellants' three comparables in Section V of \$49 to \$52 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted a spreadsheet with information on six equity comparables where board of review comparable #1 is the same property as appellant's comparable #2. These comparable one-story dwellings were each of frame and masonry exterior construction and were built between 1978 and 1990. The homes range in size from 1,300 to 1,430 square feet of living area and feature full or partial basement, where five have finished areas. Five of the properties have a fireplace and each has a garage of either 563 or 564 square feet of building area. These comparables have improvement assessments ranging from \$61,890 to \$74,410 or from \$46.75 to \$52.63 per square foot of living area.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to board of review comparables #5 and #6 which were constructed in 1978 as compared to the subject dwelling that was built in 1992.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 through #3 along with board of review comparables #1, #2, #3 and #4 where board of review comparable #1 is the same as appellants' comparable #2. These six comparable dwellings were built between 1987 and 1993 and contain either 1,404 or 1,430 square feet of living area. These comparables had improvement assessments that ranged from \$63,450 to \$74,410 or from \$44.37 to \$52.03 per square foot of living area. The subject's improvement assessment of \$74,850 or \$52.34 per square foot of living area falls above the range established by the best comparables in this record. However, the subject's higher improvement assessment appears justified by the subject's additional features of a 216 square foot heated enclosed porch, a shed and other amenities such as a patio not reported on the comparable dwellings.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.



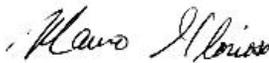
Chairman



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: November 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.