



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

APPELLANT: Robert J. & Carolyn J. Shamie
DOCKET NO.: 11-03831.001-R-1
PARCEL NO.: 03-15-124-006

The parties of record before the Property Tax Appeal Board are Robert J. and Carolyn J. Shamie, 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: \$40,000
IMPR.: \$55,770
TOTAL: \$95,770

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 is improved with a two-story single family dwelling of frame construction with 1,765 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage with 440 square feet of building area. The property has a 9,150 square

foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.¹ In support of this argument the appellants submitted information on seven comparable sales.

The appellants testified it was difficult to find similar homes in their neighborhood. They explained they had the home built for their specific needs choosing the style, floor plan and amenities. They also testified they did some of the work themselves.

The seven comparables were located in Wood Dale from three to five blocks from the subject property. The comparables were improved with five 1½-story dwellings and two 2-story dwellings of frame or brick and frame construction that ranged in size from 1,309 to 2,896 square feet of living area. The comparables were constructed from 1941 to 1968. Six comparables had basements, six had central air conditioning, three had fireplaces and each had a garage ranging in size from 240 to 620 square feet. These properties had sites ranging in size from 8,642 to 37,500 square feet. The sales occurred from January 2008 to January 2011 for prices ranging from \$173,000 to \$280,000 or from \$59.73 to \$171.88 per square foot of living area, including land.

These same comparables had land assessments ranging from \$23,830 to \$38,540 or from \$1.03 to \$3.89 per square foot of land area. Their improvement assessments ranged from \$38,900 to \$66,920 or from \$16.49 to \$30.30 per square foot of living area.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$33,390 and the improvement assessment be reduced to \$54,830 for a total revised assessment of \$88,220.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,770. The subject's assessment reflects a market value of \$288,899 or \$163.68 per square foot of living area, land included, when using the 2011 three year average median level of

¹ The appellants marked assessment equity as the basis of the appeal but at the hearing indicated that the appeal was based on overvaluation. The Board will examine the evidence based on both overvaluation and assessment inequity.

assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparables selected by the Addison Township Assessor. The board of review called as its witness Dawn Aderholt, Addison Township Deputy Assessor.

Ms Aderholt explained the first three comparables were sales and all six comparables are used to demonstrate assessment equity. The comparables were improved two-story brick or frame and brick dwellings that ranged in size from 1,937 to 2,634 square feet of living area. The comparables were constructed from 1966 to 2007 and each had the same neighborhood code as the subject property. Each comparable had an unfinished basement, a two-car garage, central air conditioning and one fireplace. These properties had lots that ranged in size from 7,500 to 9,430 square feet of land area. Comparables #1 through #3 sold from January 2009 to September 2010 for prices ranging from \$327,000 to \$425,000 or from \$160.88 to \$166.50 per square foot of living area, including land. The comparables had improvement assessments ranging from \$62,920 to \$90,970 or from \$31.79 to \$35.87 per square foot of living area. Their land assessments ranged from \$3.40 to \$4.97 per square foot of land area.

At the hearing Ms. Aderholt also presented a map noting the location of the comparables submitted on behalf of the board of review and six of the comparables submitted by the appellants. Each of the appellants' comparables had a different assessment neighborhood code than the subject property. The board of review requested confirmation of the assessment.

In rebuttal the appellants asserted that three of the comparables identified by the board of review had not sold. They also asserted that two of the comparables were significantly newer than the subject being constructed in 2007.

As rebuttal the appellants also submitted a Seller's Statement and additional comparables that were not submitted when the appeal was originally filed. The Board finds this is not proper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A

party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

The Board will give no consideration to the new evidence submitted by the appellants in rebuttal.

Conclusion of Law

The appellants contend that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellants' comparable sale #2 and board of review comparable sales #2 and #3. These comparables were most similar to the subject in style and age. These three comparables sold for prices ranging from \$280,000 to \$352,000 or from \$128.08 to \$166.50 per square foot of living area, land included. The Board also finds the two sales provided by the board of review are most similar to the subject in location. The subject's assessment reflects a market value of \$288,899 or \$163.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the remaining comparables submitted by the appellants due to style and/or age of the comparables. The Board also finds that two of the appellants' sales occurred in 2008, which was not proximate in time to the assessment date at issue. The Board also gave less weight to board of review sale #1 due to age. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation in not justified.

The appellants marked assessment equity 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 Board finds the best evidence of assessment equity to be presented by the board of review due to location, age and style of the comparables. The Board finds board of review comparables #2 through #5 were most similar to the subject and had improvement assessments that ranged from \$31.79 to \$32.48 per square foot of living area. The subject's improvement assessment of \$31.60 per square foot of living area falls below the range established by the best comparables in this record. The board of review comparables had land assessments ranging from \$3.40 to \$4.68 per square foot of land area. The subject has a land assessment of \$4.37 per square foot of land area, which is within this range. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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

Mario M. Lino

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.