



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

APPELLANT: Camile Woodward
DOCKET NO.: 11-03908.001-R-1
PARCEL NO.: 08-28-106-024

The parties of record before the Property Tax Appeal Board are Camile Woodward, the appellant, 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: \$85,820
IMPR.: \$267,920
TOTAL: \$353,740

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 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 two-story dwelling of brick and frame exterior construction with 5,153 square feet of living area. The dwelling was constructed in 1995. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, an in-ground swimming pool, a patio and a three-car garage of 1,088 square feet of building area.

The property has a 20,467 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal challenging both the land and improvement assessments.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located within ½ of a mile from the subject. The comparable parcels range in size from 19,973 to 20,347 square feet of land area. The parcels are improved with two-story dwellings of brick and frame construction that were 15 or 17 years old. The homes range in size from 2,893 to 3,805 square feet of living area. Each comparable has a basement, three of which have finished areas. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 687 to 771 square feet of building area. The properties sold between 1994 and July 2011 for prices ranging from \$650,000 to \$762,500 or from \$199.36 to \$224.68 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on six equity comparables located within 1.5-miles from the subject property. The comparables have parcels ranging in size from 20,025 to 41,062 square feet of land area. The parcels are improved with two-story dwellings of brick or frame and brick construction that were 7 to 23 years old. The homes range in size from 4,036 to 5,357 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 630 to 814 square feet of building area. One comparable has a balcony and one comparable has a pond. Comparables #4 and #6 each have in-ground swimming pools. The parcels have land assessments ranging from \$71,350 to \$110,620 or from \$2.69 to \$4.48 per square foot of land area. The comparables have improvement assessments ranging from \$173,660 to \$237,730 or from \$42.18 to \$44.82 per square foot of living area.

Based on this evidence, the appellant requested a total assessment of \$313,675 which would reflect a market value of approximately \$941,025 or \$182.62 per square foot of living area, including land. The appellant also requested a land assessment of \$81,790 or \$4.00 per square foot of land area and an improvement assessment of \$231,885 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 \$353,740. The subject's assessment reflects a market value of \$1,067,089 or \$207.08 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$85,820 or \$4.19 per square foot of land area and an improvement assessment of \$267,920 or \$51.99 per square foot of living area.

As to the subject property, the board of review reported the home has 10 foot ceilings on the first floor, an inground pool, 1,887 square feet of paver patio and a "large garage."

In support of its contention of the correct assessment, the board of review through the Lisle Township Assessor's Office submitted a spreadsheet with limited information on nine comparables with equity data and sales data on six of those comparables; board of review comparables #1 and #2 are the same properties as appellant's sales #1 and #3, respectively. Except for three of the comparables, the properties have the same neighborhood code assigned by the assessor as the subject property. The spreadsheet does not reflect the lot sizes of the comparables. The properties are improved with dwellings that were built between 1990 and 2008. Design and exterior construction of the dwellings is not clearly identified in the spreadsheet. The homes range in size from 2,893 to 5,103 square feet of living area and feature basements, four of which have finished area. Each home has one to three fireplaces, central air conditioning and a garage ranging in size from 696 to 938 square feet of building area. Comparables #1 through #6 sold between May 2008 and May 2011 for prices ranging from \$650,000 to \$1,100,000 or from \$210.97 to \$248.59 per square foot of living area, including land.

For equity evidence, the nine comparables have land assessments ranging from \$58,180 to \$90,130 and improvement assessments ranging from \$133,560 to \$339,500 or from \$44.54 to \$66.74 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

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

The parties submitted a total of eleven comparable sales to support their respective positions with regard to the subject's market value before the Property Tax Appeal Board. The Board has given no weight to the five comparable sales presented by the appellant as each of the home is substantially smaller by more than 1,000 square feet for each home when compared to the subject dwelling of 5,153 square feet of living area making these comparables dissimilar to the subject. The Board has also given no weight to board of review comparable sales #1, #2, #5 and #6 as these homes differ in size and/or were sold in 2008, a date most remote in time from the valuation date at issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4 which contain 4,255 and 4,580 square feet of living area. These most similar comparables sold in September 2009 and April 2010 for prices of \$905,000 and \$925,000 or \$201.97 and \$212.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,067,089 or \$207.08 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a per-square-foot basis and appears to be logical given the subject's superior features of an in-ground swimming pool, paver patio and larger garage. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant also contends unequal treatment in the subject's land and improvement assessments as another 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 appellant has not met this burden.

As to the land inequity argument, the Board finds the parties submitted nine comparables to support the parties' respective positions. The Board has given less weight to appellant's comparable #6 which is 1.5 miles from the subject and has a parcel twice the size of the subject. The appellant's remaining five land parcels along with the board of review's comparables #7, #8 and #9 present land assessments ranging from \$71,350 to \$90,130 and the subject has a land assessment of \$85,820 which falls within the range of these land assessment comparables.

As to the improvement inequity argument, the Board finds the most similar comparables in size, age and/or location were appellant's comparable #1 along with board of review comparables #7, #8 and #9. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$237,730 to \$339,500 or from \$44.38 to \$66.74 per square foot of living area. The subject's improvement assessment of \$267,920 or \$51.99 per square foot of living area is within this range both in terms of overall improvement assessment and on a per-square-foot basis. 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. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

In conclusion, the Board finds the appellant has 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

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: November 21, 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.