



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

APPELLANT: Wayne Johnson
DOCKET NO.: 11-03931.001-R-1
PARCEL NO.: 07-30-216-008

The parties of record before the Property Tax Appeal Board are Wayne Johnson, 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: \$30,290
IMPR.: \$82,140
TOTAL: \$112,430

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 single-family dwelling of frame construction with 2,327 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement of 1,080 square feet, central air conditioning, a fireplace and a two-car garage of

560 square feet. The property has a 9,505 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal challenging both the land and improvement assessments. The appellant also submitted a brief arguing in part that the assessing officials have assessed this dwelling as brick since 1992 despite the fact that the home has always had the original siding for 18+ years.¹ In support of these overvaluation and inequity arguments the appellant submitted information in the Section V grid analysis on four comparables.

The comparable properties are located within .48 of a mile of the subject property. The parcels range in size from 9,320 to 11,243 square feet of land area. The parcels are improved with two-story dwellings of frame or brick exterior construction that were 12 or 21 years old. The homes range in size from 2,255 to 2,691 square feet of living area and feature full or partial basements, one of which is fully finished. Each home has central air conditioning, a fireplace and a garage of either 450 or 506 square feet of building area. These properties have land assessments ranging from \$28,460 to \$30,990 or from \$2.76 to \$3.08 per square foot of land area. The improvement assessments range from \$69,990 to \$85,550 or from \$31.04 to \$34.89 per square foot of living area. The properties sold between December 2008 and March 2012 for prices ranging from \$224,000 to \$288,500 or from \$91.50 to \$125.11 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$84,000 which would reflect a market value of approximately \$252,000 or \$108.29 per square foot of living area, including land. The appellant made a land assessment request of \$27,000 or \$2.84 per square foot of land area and an improvement assessment request of \$57,000 or \$24.50 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 \$112,430. The subject's assessment reflects a market value of \$339,155 or \$145.75 per square foot of living area, land

¹ As part of the response to this appeal, the board of review submitted a copy of the property record card for the subject. The "construction" is listed as frame on this document which in the upper right hand corner states "last update: 09/19/11." There is no notation as to what was updated on the document.

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 \$30,290 or \$3.19 per square foot of land area and an improvement assessment of \$82,140 or \$35.30 per square foot of living area.

The board of review submitted a two-page grid analysis of the appellant's four comparables which indicated that three of the properties were located in the same neighborhood code assigned by the assessor as the subject property. The board of review also reported that appellant's comparables #3 and #4 were sold by a bank. The applicable PTAX-203 Illinois Real Estate Transfer Declarations for each of these sales was also submitted indicating that the properties were both advertised prior to the sale. The board of review also noted that comparables #2, #3 and #4 were not located in a cul-de-sac like the subject. The submission also indicates that comparable #2 sold in October 2011 rather than in March 2012 as reported by the appellant.

In support of its contention of the correct assessment the board of review through the Naperville Township Assessor's Office submitted information on three comparable sales and a parcel map of the area of the subject depicting the land assessments of ten parcels, including the subject. The three comparables are located in the same neighborhood code assigned by the assessor as the subject property. The comparables are not cul-de-sac parcels, but described as "inside" with one also having "open area." The parcels of unknown size are improved with two-story frame or frame and brick dwellings that were built in 1989 or 1991. The homes range in size from 2,208 to 2,439 square feet of living area and feature full unfinished basements, a fireplace and a two-car garage. Two of the comparables have central air conditioning. These comparables have land assessments of either \$28,660 or \$31,120 and have improvement assessments ranging from \$78,640 to \$85,660 or from \$35.12 to \$36.41 per square foot of living area. The properties sold between May and July 2010 for prices ranging from \$310,000 to \$360,000 or from \$140.39 to \$147.60 per square foot of living area, including land.

The subject area's parcel map depicts land assessments of the subject and nine parcels ranging from \$25,860 to \$32,750. No sizes for these parcels were provided. In the memorandum, the board of review noted this map illustrates the subject's land value "in comparison to other lots on the cul-de-sac, is uniform."

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

Conclusion of Law

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 for both the overvaluation and equity arguments as this property is most distant from the subject, is a newer home than the subject dwelling and is also larger home than the subject home.

In part, 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.

As the board of review noted that two of the appellant's comparables were bank sales, the Board takes notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments,

including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 along with the board of review's comparable sales. These most similar comparables sold for prices ranging from \$224,000 to \$360,000 or from \$91.50 to \$147.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$339,155 or \$145.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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 evidence indicates area land assessments immediately adjacent to the subject range from \$25,860 to \$32,750. Moreover, the comparable parcels suggested by the appellant also fall within this range as do the three detailed comparables presented by the board of review. On this record, the Board finds that the appellant has failed to establish a claim of lack of assessment uniformity concerning the subject's land assessment.

As to the subject's improvement inequity claim, the Board finds the appellant's comparables #1, #2 and #4 along with the board of review's comparables were most similar to the subject in location, size, style, exterior construction, features and/or age. 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 \$69,990 to \$85,660 or from \$31.04 to \$36.41 per square foot of living area. The subject's improvement assessment of \$82,140 or \$35.30 per square foot of living area is within the range of the most similar 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 equitable and a reduction in the subject's assessment 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.