



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

APPELLANT: Mill Crossing Condominium Association
 DOCKET NO.: 11-00033.001-R-3 through 11-00033.304-R-3
 PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mill Crossing Condominium Association, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** in the assessment of certain properties as established by the DuPage County Board of Review is warranted. ***Those properties for which no change in the assessment is warranted are designated in bold numbering and italics.*** The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-00033.001-R-3	07-12-426-001-0000	3,450	20,710	\$24,160
<i>11-00033.002-R-3</i>	<i>07-12-426-002-0000</i>	<i>2,540</i>	<i>21,240</i>	<i>\$23,780</i>
11-00033.003-R-3	07-12-426-003-0000	3,380	17,820	\$21,200
11-00033.004-R-3	07-12-426-004-0000	4,140	28,310	\$32,450
11-00033.005-R-3	07-12-426-005-0000	4,710	27,740	\$32,450
11-00033.006-R-3	07-12-426-006-0000	4,140	28,310	\$32,450
11-00033.007-R-3	07-12-426-007-0000	3,450	20,710	\$24,160
11-00033.008-R-3	07-12-426-008-0000	3,380	17,820	\$21,200
11-00033.009-R-3	07-12-426-009-0000	3,170	20,990	\$24,160
11-00033.010-R-3	07-12-426-010-0000	4,710	27,740	\$32,450
11-00033.011-R-3	07-12-426-011-0000	4,140	28,310	\$32,450
11-00033.012-R-3	07-12-426-012-0000	3,450	17,750	\$21,200
11-00033.013-R-3	07-12-426-013-0000	3,170	20,990	\$24,160
11-00033.014-R-3	07-12-426-014-0000	3,450	17,750	\$21,200
11-00033.015-R-3	07-12-426-015-0000	4,140	24,190	\$28,330
11-00033.016-R-3	07-12-426-016-0000	4,710	27,740	\$32,450
11-00033.017-R-3	07-12-426-017-0000	4,140	24,190	\$28,330
11-00033.018-R-3	07-12-426-018-0000	3,450	17,750	\$21,200
11-00033.019-R-3	07-12-426-019-0000	3,170	20,990	\$24,160
11-00033.020-R-3	07-12-426-020-0000	3,450	17,750	\$21,200
11-00033.021-R-3	07-12-426-021-0000	4,140	24,190	\$28,330
11-00033.022-R-3	07-12-426-022-0000	4,710	27,740	\$32,450
11-00033.023-R-3	07-12-426-023-0000	4,140	24,190	\$28,330
11-00033.024-R-3	07-12-426-024-0000	3,480	20,680	\$24,160

11-00033.025-R-3	07-12-426-025-0000	3,170	20,990	\$24,160
11-00033.026-R-3	07-12-426-026-0000	3,450	17,750	\$21,200
11-00033.027-R-3	07-12-426-027-0000	4,140	24,190	\$28,330
11-00033.028-R-3	07-12-426-028-0000	4,810	27,640	\$32,450
11-00033.029-R-3	07-12-426-029-0000	4,330	24,000	\$28,330
11-00033.030-R-3	07-12-426-030-0000	3,480	20,680	\$24,160
11-00033.031-R-3	07-12-426-031-0000	3,170	20,990	\$24,160
11-00033.032-R-3	07-12-426-032-0000	3,450	17,750	\$21,200
11-00033.033-R-3	07-12-426-033-0000	4,330	24,000	\$28,330
11-00033.034-R-3	07-12-426-034-0000	4,810	27,640	\$32,450
11-00033.035-R-3	07-12-426-035-0000	4,330	24,000	\$28,330
11-00033.036-R-3	07-12-426-036-0000	3,450	20,710	\$24,160
11-00033.037-R-3	07-12-426-037-0000	3,170	20,990	\$24,160
11-00033.038-R-3	07-12-426-038-0000	3,380	17,820	\$21,200
11-00033.039-R-3	07-12-426-039-0000	4,140	28,310	\$32,450
11-00033.040-R-3	07-12-426-040-0000	4,710	27,740	\$32,450
11-00033.041-R-3	07-12-426-041-0000	4,140	28,310	\$32,450
11-00033.042-R-3	07-12-426-042-0000	3,450	20,710	\$24,160
11-00033.043-R-3	07-12-426-043-0000	3,380	17,820	\$21,200
11-00033.044-R-3	07-12-426-044-0000	3,820	26,720	\$30,540
11-00033.045-R-3	07-12-426-045-0000	4,710	27,740	\$32,450
11-00033.046-R-3	07-12-426-046-0000	4,140	28,310	\$32,450
11-00033.047-R-3	07-12-426-047-0000	3,450	17,750	\$21,200
11-00033.048-R-3	07-12-426-048-0000	3,170	20,990	\$24,160
11-00033.049-R-3	07-12-426-049-0000	3,450	17,750	\$21,200
11-00033.050-R-3	07-12-426-050-0000	4,140	24,190	\$28,330
11-00033.051-R-3	07-12-426-051-0000	4,710	27,740	\$32,450
11-00033.052-R-3	07-12-426-052-0000	4,140	24,190	\$28,330
11-00033.053-R-3	07-12-426-053-0000	3,450	17,750	\$21,200
11-00033.054-R-3	07-12-426-054-0000	3,170	20,990	\$24,160
11-00033.055-R-3	07-12-426-055-0000	3,450	17,750	\$21,200
11-00033.056-R-3	07-12-426-056-0000	4,140	24,190	\$28,330
11-00033.057-R-3	07-12-426-057-0000	4,710	27,740	\$32,450
11-00033.058-R-3	07-12-426-058-0000	4,140	24,190	\$28,330
11-00033.059-R-3	07-12-426-059-0000	3,480	20,680	\$24,160
11-00033.060-R-3	07-12-426-060-0000	3,170	20,990	\$24,160
11-00033.061-R-3	07-12-426-061-0000	3,450	17,750	\$21,200
11-00033.062-R-3	07-12-426-062-0000	4,140	24,190	\$28,330
11-00033.063-R-3	07-12-426-063-0000	4,810	27,640	\$32,450
11-00033.064-R-3	07-12-426-064-0000	4,270	24,060	\$28,330
11-00033.065-R-3	07-12-426-065-0000	3,480	20,680	\$24,160
11-00033.066-R-3	07-12-426-066-0000	3,170	20,990	\$24,160
11-00033.067-R-3	07-12-426-067-0000	3,450	17,750	\$21,200
11-00033.068-R-3	07-12-426-068-0000	4,140	24,190	\$28,330
11-00033.069-R-3	07-12-426-069-0000	4,810	27,640	\$32,450

11-00033.070-R-3	07-12-426-070-0000	4,140	24,190	\$28,330
11-00033.071-R-3	07-12-426-092-0000	3,450	20,710	\$24,160
11-00033.072-R-3	07-12-426-093-0000	3,170	20,990	\$24,160
11-00033.073-R-3	07-12-426-094-0000	3,380	17,820	\$21,200
11-00033.074-R-3	07-12-426-095-0000	4,140	28,310	\$32,450
11-00033.075-R-3	07-12-426-096-0000	4,710	27,740	\$32,450
11-00033.076-R-3	07-12-426-097-0000	4,140	28,310	\$32,450
11-00033.077-R-3	07-12-426-098-0000	3,450	20,710	\$24,160
11-00033.078-R-3	07-12-426-099-0000	3,380	17,820	\$21,200
11-00033.079-R-3	07-12-426-100-0000	3,980	26,870	\$30,850
11-00033.080-R-3	07-12-426-101-0000	4,710	27,740	\$32,450
11-00033.081-R-3	07-12-426-102-0000	4,140	28,310	\$32,450
11-00033.082-R-3	07-12-426-103-0000	3,450	17,750	\$21,200
11-00033.083-R-3	07-12-426-104-0000	3,170	20,990	\$24,160
11-00033.084-R-3	07-12-426-105-0000	3,450	17,750	\$21,200
11-00033.085-R-3	07-12-426-106-0000	4,140	24,190	\$28,330
11-00033.086-R-3	07-12-426-107-0000	4,710	27,740	\$32,450
11-00033.087-R-3	07-12-426-108-0000	4,140	24,190	\$28,330
11-00033.088-R-3	07-12-426-109-0000	3,450	17,750	\$21,200
11-00033.089-R-3	07-12-426-110-0000	3,170	20,990	\$24,160
11-00033.090-R-3	07-12-426-111-0000	3,450	17,750	\$21,200
11-00033.091-R-3	07-12-426-112-0000	4,140	24,190	\$28,330
11-00033.092-R-3	07-12-426-113-0000	4,710	27,740	\$32,450
11-00033.093-R-3	07-12-426-114-0000	4,140	24,190	\$28,330
11-00033.094-R-3	07-12-426-115-0000	3,480	20,680	\$24,160
11-00033.095-R-3	07-12-426-116-0000	3,170	20,990	\$24,160
11-00033.096-R-3	07-12-426-117-0000	3,450	17,750	\$21,200
11-00033.097-R-3	07-12-426-118-0000	4,140	24,190	\$28,330
11-00033.098-R-3	07-12-426-119-0000	4,810	27,640	\$32,450
11-00033.099-R-3	07-12-426-120-0000	4,330	24,000	\$28,330
11-00033.100-R-3	07-12-426-121-0000	3,480	20,680	\$24,160
11-00033.101-R-3	07-12-426-122-0000	3,170	20,990	\$24,160
11-00033.102-R-3	07-12-426-123-0000	3,450	17,750	\$21,200
11-00033.103-R-3	07-12-426-124-0000	4,140	24,190	\$28,330
11-00033.104-R-3	07-12-426-125-0000	4,810	27,640	\$32,450
11-00033.105-R-3	07-12-426-126-0000	4,140	24,190	\$28,330
11-00033.106-R-3	07-12-426-148-0000	6,190	38,060	\$44,250
11-00033.107-R-3	07-12-426-149-0000	6,190	38,060	\$44,250
11-00033.108-R-3	07-12-426-150-0000	6,190	38,060	\$44,250
11-00033.109-R-3	07-12-426-151-0000	6,190	38,060	\$44,250
11-00033.110-R-3	07-12-426-152-0000	6,190	38,060	\$44,250
11-00033.111-R-3	07-12-426-153-0000	6,190	38,060	\$44,250
11-00033.112-R-3	07-12-426-154-0000	6,190	38,060	\$44,250
11-00033.113-R-3	07-12-426-155-0000	6,190	38,060	\$44,250
11-00033.114-R-3	07-12-426-156-0000	3,450	20,710	\$24,160

11-00033.115-R-3	07-12-426-157-0000	3,170	20,990	\$24,160
11-00033.116-R-3	07-12-426-158-0000	3,380	17,820	\$21,200
11-00033.117-R-3	07-12-426-159-0000	4,140	28,310	\$32,450
11-00033.118-R-3	07-12-426-160-0000	4,710	27,740	\$32,450
11-00033.119-R-3	07-12-426-161-0000	4,140	28,310	\$32,450
11-00033.120-R-3	07-12-426-162-0000	3,450	20,710	\$24,160
11-00033.121-R-3	07-12-426-163-0000	3,380	17,820	\$21,200
11-00033.122-R-3	07-12-426-164-0000	3,820	26,720	\$30,540
11-00033.123-R-3	07-12-426-165-0000	4,710	27,740	\$32,450
11-00033.124-R-3	07-12-426-166-0000	4,140	28,310	\$32,450
11-00033.125-R-3	07-12-426-167-0000	3,450	17,750	\$21,200
11-00033.126-R-3	07-12-426-168-0000	3,170	20,990	\$24,160
11-00033.127-R-3	07-12-426-169-0000	3,450	17,750	\$21,200
11-00033.128-R-3	07-12-426-170-0000	4,140	24,190	\$28,330
11-00033.129-R-3	07-12-426-172-0000	4,140	24,190	\$28,330
11-00033.130-R-3	07-12-426-173-0000	3,450	17,750	\$21,200
11-00033.131-R-3	07-12-426-174-0000	3,170	20,990	\$24,160
11-00033.132-R-3	07-12-426-175-0000	3,450	17,750	\$21,200
11-00033.133-R-3	07-12-426-176-0000	4,140	24,190	\$28,330
11-00033.134-R-3	07-12-426-177-0000	4,710	27,740	\$32,450
11-00033.135-R-3	07-12-426-178-0000	4,140	24,190	\$28,330
11-00033.136-R-3	07-12-426-179-0000	3,480	20,680	\$24,160
11-00033.137-R-3	07-12-426-180-0000	3,170	20,990	\$24,160
11-00033.138-R-3	07-12-426-181-0000	3,450	17,750	\$21,200
11-00033.139-R-3	07-12-426-182-0000	4,140	24,190	\$28,330
11-00033.140-R-3	07-12-426-183-0000	4,810	27,640	\$32,450
11-00033.141-R-3	07-12-426-184-0000	4,330	24,000	\$28,330
11-00033.142-R-3	07-12-426-185-0000	3,480	20,680	\$24,160
11-00033.143-R-3	07-12-426-186-0000	3,170	20,990	\$24,160
11-00033.144-R-3	07-12-426-187-0000	3,450	17,750	\$21,200
11-00033.145-R-3	07-12-426-188-0000	4,140	24,190	\$28,330
11-00033.146-R-3	07-12-426-189-0000	4,810	27,640	\$32,450
11-00033.147-R-3	07-12-426-190-0000	4,140	24,190	\$28,330
11-00033.148-R-3	07-12-426-209-0000	3,450	20,710	\$24,160
11-00033.149-R-3	07-12-426-210-0000	2,540	21,240	\$23,780
11-00033.150-R-3	07-12-426-211-0000	3,380	17,820	\$21,200
11-00033.151-R-3	07-12-426-212-0000	4,140	28,310	\$32,450
11-00033.152-R-3	07-12-426-213-0000	4,710	27,740	\$32,450
11-00033.153-R-3	07-12-426-214-0000	4,140	28,310	\$32,450
11-00033.154-R-3	07-12-426-215-0000	3,450	20,710	\$24,160
11-00033.155-R-3	07-12-426-216-0000	3,380	17,820	\$21,200
11-00033.156-R-3	07-12-426-217-0000	3,170	20,990	\$24,160
11-00033.157-R-3	07-12-426-218-0000	4,710	27,740	\$32,450
11-00033.158-R-3	07-12-426-219-0000	4,140	28,310	\$32,450
11-00033.159-R-3	07-12-426-220-0000	3,450	17,750	\$21,200

11-00033.160-R-3	07-12-426-221-0000	3,170	20,990	\$24,160
11-00033.161-R-3	07-12-426-222-0000	3,450	17,750	\$21,200
11-00033.162-R-3	07-12-426-223-0000	4,140	24,190	\$28,330
11-00033.163-R-3	07-12-426-224-0000	4,710	27,740	\$32,450
11-00033.164-R-3	07-12-426-225-0000	4,140	24,190	\$28,330
11-00033.165-R-3	07-12-426-226-0000	3,450	17,750	\$21,200
11-00033.166-R-3	07-12-426-227-0000	3,170	20,990	\$24,160
11-00033.167-R-3	07-12-426-228-0000	3,450	17,750	\$21,200
11-00033.168-R-3	07-12-426-229-0000	4,140	24,190	\$28,330
11-00033.169-R-3	07-12-426-230-0000	4,710	27,740	\$32,450
11-00033.170-R-3	07-12-426-231-0000	4,140	24,190	\$28,330
11-00033.171-R-3	07-12-426-232-0000	3,480	20,680	\$24,160
11-00033.172-R-3	07-12-426-233-0000	3,170	20,990	\$24,160
11-00033.173-R-3	07-12-426-234-0000	3,450	17,750	\$21,200
11-00033.174-R-3	07-12-426-235-0000	4,140	24,190	\$28,330
11-00033.175-R-3	07-12-426-236-0000	4,810	27,640	\$32,450
11-00033.176-R-3	07-12-426-237-0000	4,330	24,000	\$28,330
11-00033.177-R-3	07-12-426-238-0000	3,480	20,680	\$24,160
11-00033.178-R-3	07-12-426-239-0000	3,170	20,990	\$24,160
11-00033.179-R-3	07-12-426-240-0000	3,450	17,750	\$21,200
11-00033.180-R-3	07-12-426-241-0000	4,330	24,000	\$28,330
11-00033.181-R-3	07-12-426-242-0000	4,810	27,640	\$32,450
11-00033.182-R-3	07-12-426-243-0000	4,330	24,000	\$28,330
11-00033.183-R-3	07-12-426-244-0000	3,450	20,710	\$24,160
11-00033.184-R-3	07-12-426-246-0000	3,380	17,820	\$21,200
11-00033.185-R-3	07-12-426-247-0000	4,140	28,310	\$32,450
11-00033.186-R-3	07-12-426-248-0000	4,710	27,740	\$32,450
11-00033.187-R-3	07-12-426-249-0000	4,140	28,310	\$32,450
11-00033.188-R-3	07-12-426-250-0000	3,450	20,710	\$24,160
11-00033.189-R-3	07-12-426-251-0000	3,380	17,820	\$21,200
11-00033.190-R-3	07-12-426-252-0000	3,170	20,990	\$24,160
11-00033.191-R-3	07-12-426-254-0000	4,140	28,310	\$32,450
11-00033.192-R-3	07-12-426-255-0000	3,450	17,750	\$21,200
11-00033.193-R-3	07-12-426-256-0000	3,170	20,990	\$24,160
11-00033.194-R-3	07-12-426-257-0000	3,450	17,750	\$21,200
11-00033.195-R-3	07-12-426-258-0000	4,140	24,190	\$28,330
11-00033.196-R-3	07-12-426-259-0000	4,710	27,740	\$32,450
11-00033.197-R-3	07-12-426-260-0000	4,140	24,190	\$28,330
11-00033.198-R-3	07-12-426-261-0000	3,450	17,750	\$21,200
11-00033.199-R-3	07-12-426-262-0000	3,170	20,990	\$24,160
11-00033.200-R-3	07-12-426-263-0000	3,450	17,750	\$21,200
11-00033.201-R-3	07-12-426-264-0000	4,140	24,190	\$28,330
11-00033.202-R-3	07-12-426-265-0000	4,710	27,740	\$32,450
11-00033.203-R-3	07-12-426-266-0000	4,140	24,190	\$28,330
11-00033.204-R-3	07-12-426-267-0000	3,480	20,680	\$24,160

11-00033.205-R-3	07-12-426-268-0000	3,170	20,990	\$24,160
11-00033.206-R-3	07-12-426-269-0000	3,450	17,750	\$21,200
11-00033.207-R-3	07-12-426-270-0000	4,140	24,190	\$28,330
11-00033.208-R-3	07-12-426-271-0000	4,810	27,640	\$32,450
11-00033.209-R-3	07-12-426-272-0000	4,330	24,000	\$28,330
11-00033.210-R-3	07-12-426-273-0000	3,480	20,680	\$24,160
11-00033.211-R-3	07-12-426-274-0000	3,170	20,990	\$24,160
11-00033.212-R-3	07-12-426-275-0000	3,450	17,750	\$21,200
11-00033.213-R-3	07-12-426-276-0000	4,330	24,000	\$28,330
11-00033.214-R-3	07-12-426-277-0000	4,810	27,640	\$32,450
11-00033.215-R-3	07-12-426-278-0000	4,330	24,000	\$28,330
11-00033.216-R-3	07-12-426-279-0000	3,450	17,750	\$21,200
11-00033.217-R-3	07-12-426-280-0000	2,540	21,240	\$23,780
11-00033.218-R-3	07-12-426-281-0000	3,380	17,820	\$21,200
11-00033.219-R-3	07-12-426-282-0000	4,140	28,310	\$32,450
11-00033.220-R-3	07-12-426-283-0000	4,710	27,740	\$32,450
11-00033.221-R-3	07-12-426-284-0000	4,140	28,310	\$32,450
11-00033.222-R-3	07-12-426-285-0000	3,450	20,710	\$24,160
11-00033.223-R-3	07-12-426-286-0000	3,380	17,820	\$21,200
11-00033.224-R-3	07-12-426-287-0000	3,170	20,990	\$24,160
11-00033.225-R-3	07-12-426-288-0000	4,710	27,740	\$32,450
11-00033.226-R-3	07-12-426-289-0000	4,140	28,310	\$32,450
11-00033.227-R-3	07-12-426-290-0000	3,450	17,750	\$21,200
11-00033.228-R-3	07-12-426-291-0000	3,170	20,990	\$24,160
11-00033.229-R-3	07-12-426-292-0000	3,450	17,750	\$21,200
11-00033.230-R-3	07-12-426-293-0000	4,140	24,190	\$28,330
11-00033.231-R-3	07-12-426-294-0000	4,710	27,740	\$32,450
11-00033.232-R-3	07-12-426-295-0000	4,140	24,190	\$28,330
11-00033.233-R-3	07-12-426-296-0000	3,450	17,750	\$21,200
11-00033.234-R-3	07-12-426-297-0000	3,170	20,990	\$24,160
11-00033.235-R-3	07-12-426-298-0000	3,450	17,750	\$21,200
11-00033.236-R-3	07-12-426-299-0000	4,140	24,190	\$28,330
11-00033.237-R-3	07-12-426-300-0000	4,710	27,740	\$32,450
11-00033.238-R-3	07-12-426-301-0000	4,140	24,190	\$28,330
11-00033.239-R-3	07-12-426-302-0000	3,480	20,680	\$24,160
11-00033.240-R-3	07-12-426-303-0000	3,170	20,990	\$24,160
11-00033.241-R-3	07-12-426-304-0000	3,450	17,750	\$21,200
11-00033.242-R-3	07-12-426-305-0000	4,140	24,190	\$28,330
11-00033.243-R-3	07-12-426-306-0000	4,810	27,640	\$32,450
11-00033.244-R-3	07-12-426-307-0000	4,330	24,000	\$28,330
11-00033.245-R-3	07-12-426-308-0000	3,480	17,720	\$21,200
11-00033.246-R-3	07-12-426-309-0000	3,170	20,990	\$24,160
11-00033.247-R-3	07-12-426-310-0000	3,450	17,750	\$21,200
11-00033.248-R-3	07-12-426-311-0000	4,330	24,000	\$28,330
11-00033.249-R-3	07-12-426-312-0000	4,810	27,640	\$32,450

11-00033.250-R-3	07-12-426-314-0000	3,450	20,710	\$24,160
11-00033.251-R-3	07-12-426-315-0000	3,170	20,990	\$24,160
11-00033.252-R-3	07-12-426-316-0000	3,380	17,820	\$21,200
11-00033.253-R-3	07-12-426-317-0000	4,140	28,310	\$32,450
11-00033.254-R-3	07-12-426-318-0000	4,710	27,740	\$32,450
11-00033.255-R-3	07-12-426-319-0000	4,140	28,310	\$32,450
11-00033.256-R-3	07-12-426-320-0000	3,450	20,710	\$24,160
11-00033.257-R-3	07-12-426-321-0000	3,380	17,820	\$21,200
11-00033.258-R-3	07-12-426-322-0000	3,820	26,720	\$30,540
11-00033.259-R-3	07-12-426-323-0000	4,710	27,740	\$32,450
11-00033.260-R-3	07-12-426-324-0000	4,140	28,310	\$32,450
11-00033.261-R-3	07-12-426-325-0000	3,450	17,750	\$21,200
11-00033.262-R-3	07-12-426-326-0000	3,170	20,990	\$24,160
11-00033.263-R-3	07-12-426-327-0000	3,450	17,750	\$21,200
11-00033.264-R-3	07-12-426-328-0000	4,140	24,190	\$28,330
11-00033.265-R-3	07-12-426-329-0000	4,710	27,740	\$32,450
11-00033.266-R-3	07-12-426-330-0000	4,140	24,190	\$28,330
11-00033.267-R-3	07-12-426-331-0000	3,450	17,750	\$21,200
11-00033.268-R-3	07-12-426-332-0000	3,170	20,990	\$24,160
11-00033.269-R-3	07-12-426-333-0000	3,450	17,750	\$21,200
11-00033.270-R-3	07-12-426-334-0000	4,140	24,190	\$28,330
11-00033.271-R-3	07-12-426-335-0000	4,710	27,740	\$32,450
11-00033.272-R-3	07-12-426-336-0000	4,140	24,190	\$28,330
11-00033.273-R-3	07-12-426-337-0000	3,480	20,680	\$24,160
11-00033.274-R-3	07-12-426-338-0000	3,170	20,990	\$24,160
11-00033.275-R-3	07-12-426-339-0000	3,450	17,750	\$21,200
11-00033.276-R-3	07-12-426-340-0000	4,140	24,190	\$28,330
11-00033.277-R-3	07-12-426-341-0000	4,810	27,640	\$32,450
11-00033.278-R-3	07-12-426-342-0000	4,330	24,000	\$28,330
11-00033.279-R-3	07-12-426-343-0000	3,480	20,680	\$24,160
11-00033.280-R-3	07-12-426-344-0000	3,170	20,990	\$24,160
11-00033.281-R-3	07-12-426-345-0000	3,450	17,750	\$21,200
11-00033.282-R-3	07-12-426-346-0000	4,140	24,190	\$28,330
11-00033.283-R-3	07-12-426-347-0000	4,810	27,640	\$32,450
11-00033.284-R-3	07-12-426-348-0000	4,140	24,190	\$28,330
11-00033.285-R-3	07-12-426-370-0000	5,920	38,330	\$44,250
11-00033.286-R-3	07-12-426-371-0000	5,920	38,330	\$44,250
11-00033.287-R-3	07-12-426-372-0000	5,920	38,330	\$44,250
11-00033.288-R-3	07-12-426-373-0000	5,920	38,330	\$44,250
11-00033.289-R-3	07-12-426-374-0000	5,920	38,330	\$44,250
11-00033.290-R-3	07-12-426-375-0000	5,920	38,330	\$44,250
11-00033.291-R-3	07-12-426-376-0000	5,920	38,330	\$44,250
11-00033.292-R-3	07-12-426-377-0000	5,920	38,330	\$44,250
11-00033.293-R-3	07-12-426-378-0000	5,920	38,330	\$44,250
11-00033.294-R-3	07-12-426-379-0000	5,920	38,330	\$44,250

11-00033.295-R-3	07-12-426-380-0000	5,920	38,330	\$44,250
11-00033.296-R-3	07-12-426-381-0000	5,920	38,330	\$44,250
11-00033.297-R-3	07-12-426-382-0000	5,920	38,330	\$44,250
11-00033.298-R-3	07-12-426-383-0000	5,920	38,330	\$44,250
11-00033.299-R-3	07-12-426-384-0000	5,920	38,330	\$44,250
11-00033.300-R-3	07-12-426-385-0000	5,920	38,330	\$44,250
11-00033.301-R-3	07-12-426-386-0000	5,920	38,330	\$44,250
11-00033.302-R-3	07-12-426-387-0000	5,920	38,330	\$44,250
11-00033.303-R-3	07-12-426-388-0000	5,920	38,330	\$44,250
11-00033.304-R-3	07-12-426-389-0000	5,920	38,330	\$44,250

Subject only to the State multiplier as applicable.

ANALYSIS

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 assessments 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 308 unit condominium development containing seven different model types.¹ The three-story condominiums range from 1 bedroom units containing 512 square feet of living area to two bedroom units containing 1,080 square feet of living area. The development also contains two-story townhomes ranging in size from 1,540 to 1,592 square feet of living area. The units were built in 1979/1980 and are located in Naperville, Naperville Township, DuPage County.

Appellant's counsel, Panagiota Fortsas, appeared before the Property Tax Appeal Board on behalf of the appellant contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted various sales and listings within the condominium development, if available, for each model type.

Attorney Michael J. Elliott was called as a witness on behalf of the appellant. Elliott testified that Mill Crossing is a client of his and that he directed preparation of the appeal and was significantly involved in its preparation. Elliot explained that he partitioned the subject's units into seven categorical models. Model one consists of four units containing one bedroom, one bath and 512 square feet of living area. Elliott found no recent sales or listing for this model type, and therefore, requested a 10% premium over the request for model 2 units for which sales data was available.

¹ The appellant did not file an appeal for four units or on the 81 separately deeded parking spaces.

The record discloses the appellant requested a market value of \$115 per square foot of living area for model one.

Model two consists of 72 units containing one bedroom, one bath and ranged in size from 708 to 776 square feet of living area. Six model two sales were submitted along with six sale listings. One of the sales (#4) was a foreclosure and two were purchased in 2012. The sales occurred from May 2010 to November 2012 and sold for prices ranging from \$59,989 to \$100,000 or from \$91.81 to \$131.58 per square foot of living area.² The size for sale #4 was not disclosed. The sales listings ranged from \$69,900 to \$125,000 or from approximately \$92 to \$164 per square foot of living area

Model three consists of 64 units containing one bedroom, one bath and ranged in size from 791 to 801 square feet of living area. Three model three sales were submitted along with four sale listings. The sales occurred from May 2011 to September 2012 and sold for prices ranging from \$44,761 to \$60,000 or from \$56.59 to \$75.85 per square foot of living area. . The four listings ranged from \$79,900 to \$114,900 or from \$94.44 to \$139.27 per square foot of living area. The size for listing unit 2 was not disclosed.

Model four consists of 4 units containing two bedrooms, one bath and contained 918 square feet of living area. No sales or listings were submitted for this model. The appellant requested an assessment commensurate with model five below.

Model five consists of 72 units containing two bedrooms, two baths and ranged in size from 1,036 to 1,069 square feet of living area. Five model five sales were submitted along with two sale listings. The sales occurred from March 2010 to August 2012 and sold for prices ranging from \$53,699 to \$139,900 or from \$50.23 to \$127.18 per square foot of living area. The two listings were for \$109,900 and \$114,900. The size for three sales and one listing were not disclosed, one sale was a “short sale” and one was a foreclosure.

Model six consists of 64 units containing two bedrooms, two baths and contained 1,080 square feet of living area. Five model six sales were submitted along with four sale listings. The sales occurred August 2011 and October 2012 and sold for prices ranging from \$47,000 to \$100,000, or from \$43.52 to \$92.59 per square foot of living area. The four listings ranged from \$85,000 to \$129,000 or from \$78.70 to \$120.28 per square foot of living area.

Model seven consists of 28 townhome units containing two bedrooms, two baths ranging in size from 1,036 to 1,069 square feet of living area. Three sale listings were submitted that ranged from \$139,900 to \$149,900 or from \$87.88 to \$94.16 per square foot of living area.

On cross examination Elliott testified that he included short sales and foreclosures if they were in livable condition. Elliott testified he verified the sales information from the Multiple Listing Service sheets only. Elliott admitted some of the sales contained a garage, which perhaps increased the purchase price. Elliott further testified that his fee for this appeal is on a contingent basis and would increase if he obtained a reduction.

² The size for sale #4 was not disclosed and sales #5 and #6 were described as “short sales.”

Based on this evidence and testimony, the appellant requested a reduction in the assessed valuation for each property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment for the 304 units of \$10,554,730. The subject's assessment reflects estimated market values ranging from \$71,735 to \$161,991 per condominium unit, when using the 2011 three year average median level of assessments 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 a spreadsheet which utilized the same model characteristics as utilized by the appellant. The spreadsheet depicts the number of sales within Mill Crossing in 2008 to 2010 for each model. The average 2008/2010 sale prices ranged from \$93.93 to \$135.50 per square foot of living area; median sale prices ranged from \$90.90 to \$139.17 per square foot of living area. For 2011, the spreadsheet depicts average market values ranging from \$91.86 to \$139.92 per square foot of living area with median market values ranging from \$87.21 to \$139.92 per square foot of living area. Assessment and market value evidence was submitted in support of the spreadsheet.

The board of review submitted no sales for model type one. For model type two, the sales occurred from March 2008 to October 2010 and ranged in price from \$84.73 to \$169.49 per square foot of living area. Sales for model three type occurred from January 2008 to June 2010 and sold for prices ranging from \$101.01 to \$158.02 per square foot of living area. For model four type, two sales were depicted which occurred in October 2010 and September 2009 and sold for \$108.93 and \$136.16 per square foot of living area, respectively. For model five sales, the sales occurred from March 2008 to July 2010 and ranged in price from \$94.33 to \$156.90 per square foot of living area. Sales for model six type occurred from January 2008 to November 2010 for prices ranging from \$65.64 to \$145.09 per square foot of living area. For model type seven the sales occurred from June 2008 to July 2010 and ranged in price from \$77.26 to \$113.63 per square foot of living area.

In support of the assessments, the board of review called Warren Dixon, the Naperville Township Assessor, as its witness. Dixon has been the assessor for 1.5 years and has the Certified Illinois Assessing Officer designation. Dixon is a licensed real estate appraiser and has been practicing for 21 years.³ Dixon testified he is familiar with the subject properties, however, the previous assessor prepared the evidence submitted into the record. Dixon further testified that his office segregated the units out similar to the appellant's method.

During cross examination, Dixon testified that he reviewed the board of review's evidence and verified all sales submitted were arm's length transactions. However, Dixon agreed that the PTAX-203 form indicated two 2010 sales from model group three were not advertised for sale. The PTAX-203 also depicted the parties were related in one sale and the unit contained a parking unit. Dixon agreed these were not an arm's length transactions. Dixon further admitted that three of the 2010 sales in model group five sold with a deeded parking space. Dixon agreed that the market value for the subject development declined from 2008 to 2011.

³ Dixon was accepted as an expert witness over objection by the appellant.

Based on this evidence, the board of review requested confirmation of the assessments for each property.

In rebuttal, appellant's counsel called Kenneth Jackson as a witness. Jackson is an employee of the Naperville Township Assessor's office. Jackson testified that the assessor reduced the 2012 and 2013 assessments for the subject condominium development by more than the negative equalization factor. Jackson stated 2011, 2012 and 2013 were in the same general assessment cycle.

Conclusion of Law

The appellant contends the market value of the subject properties are not accurately reflected in their 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the assessment of some of the units is warranted.

The Board finds both parties agreed on the segregation of the subject development into seven model types equally identified by each party. The Board accepts the segregation as being justified based on the characteristics of each model presented. Based on the presentation of the evidence by both parties, the Board also segregates its decision into seven separate analyses. The Board further finds that neither party submitted documentation regarding the square footage of each individual unit, therefore the Property Tax Appeal Board will apply a market value to each individual model type, as segregated by the parties, if any change is warranted herein.

In regards to model type one (512 square feet of living area) and model type four (918 square feet of living area), the Board finds neither party submitted sales to support their respective positions. Elliott testified he basically added a premium over the value requested for a different model type. The Board finds there is no evidence in the record for this methodology to support a request for a reduction in the model type one and model type four assessments. The Board finds the appellant failed to submit sufficient documentary evidence to justify a reduction and failed to submit sufficient evidence to challenge the correctness of the assessments for these models. Section 1910.63 of the rules of the Property Tax Appeal Board provides in part:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.

- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

- c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. The board of review must provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation. Failure to do so will result in a decision by the Property Tax Appeal Board based upon the information submitted by the contesting party and, if applicable, the evidence submitted by any intervening party. . . .

(86 Ill.Admin.Code §1910.63)

Based on this rule, the appellant, as the contesting party, has the burden of first producing sufficient evidence to challenge the correctness of the assessment. Not until the contesting party provides sufficient evidence or argument to challenge the correctness of the assessment is the board of review required to go forward with the appeal. (See Commonwealth Edison Company v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901, 914-915, 882 N.E.2d 141, 317 Ill.Dec.567 (2nd Dist. 2008)).

For model two type properties (708-776 square feet of living area) the Board finds the best evidence of market value are the sales submitted by the appellant and the 2010 sales submitted by the board of review which were also utilized by the appellant. The Board finds five valid sales were submitted.⁴ The Board finds the best sales occurred from May 2010 to November 2012 and sold for prices ranging from \$65,000 to \$100,000. The assessments for model type two properties reflect a 2011 market value of approximately \$83,620. Both assessors testified the market was in decline from 2010 to 2011. Of the five valid sales submitted, the Board finds only one property from the five sales sold for more than \$83,620. Therefore, the Board finds a preponderance of the evidence indicates a reduction in the assessments for model type two properties is warranted. Given the fact that neither party presented the actual square footage of each individual property, the Board finds a 2011 market value of approximately \$72,875 for all model type two properties is appropriate based on the evidence presented in this record.

For model three type properties (791-801 square feet of living area) the Board finds the best evidence of market value are the three sales submitted by the appellant and the 2010 sale submitted by the board of review which was advertised on the open market. The Board finds these best sales occurred from June 2010 to September 2012 and sold for prices ranging from \$44,761 to \$92,500. The assessments for model type three properties reflect a 2011 market value of approximately \$88,326. Both assessors testified the market was in decline from 2010 to 2011. Of the four valid sales submitted, the Board finds only one property from the four sales sold for more than \$88,326. Therefore, the Board finds a preponderance of the evidence indicates a reduction in the assessments for model type three properties is warranted. Given the fact that neither party presented the actual square footage of each individual property, the Board finds a 2011 market value of \$63,940 for all model type three properties is appropriate based on the evidence presented in this record.

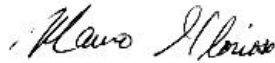
⁴ One model type two sale was given less weight in the Board's analysis because the size was not disclosed.

For model five type properties (1,036-1,069 square feet of living area) the Board finds the best evidence of market value are the eight valid sales submitted by the appellant. The board of review's 2010 sale that did not include a parking space was also utilized by the appellant. The board of review 2010 sales which included a parking space were given less weight. The Board finds the best sales occurred from March 2010 to August 2012 and sold for prices ranging from \$53,699 to \$139,900. The assessments for model type five properties reflect a 2011 market value of approximately \$123,258. Both assessors testified the market was in decline from 2010 to 2011. Of the seven valid sales submitted, the Board finds only one property from the seven sales sold for more than \$123,258. Therefore, the Board finds a preponderance of the evidence indicates a reduction in the assessments for model type three properties is warranted. Given the fact that neither party presented the actual square footage of each individual property, the Board finds a 2011 market value of approximately \$97,900 for all model type five properties is appropriate based on the evidence presented in this record.

For model six type properties (1,080 square feet of living area) the Board finds the best evidence of market value are the two sales submitted by the appellant. The board of review's 2010 sale was also used by the appellant. The remaining board of review sales were too remote in time from the assessment date in question to aid in a determination of the market values for model type six properties in 2011, and were given less weight in the Board's analysis. The Board finds the best sales occurred in August 2011 and November 2010 and sold for prices of \$100,000 and \$70,900. The assessments for model type six properties reflect a 2011 market value of approximately \$110,094. Both sales submitted are below the market values reflected by the assessments. Therefore, the Board finds a preponderance of the evidence indicates a reduction in the assessments for model six properties are warranted. The Board finds a 2011 market value of \$85,450 for all model type six properties is appropriate based on the evidence presented in this record.

For model seven type properties (1,540-1,592 square feet of living area) the Board finds the best evidence of market value are the three sale listings submitted by the appellant and the 2010 sale submitted by the board of review. The remaining board of review sales were too remote in time from the assessment date in question to aid in a determination of the market values for model type seven properties in 2011, and were given less weight in the Board's analysis. The Board finds the listings ranged from \$139,900 to \$149,900 and establish the upper limit of market value for the subject model seven type properties. The board of review's 2010 sale sold for \$123,000. The assessments for model type seven properties reflect a 2011 market value of approximately \$146,000. The Board finds a preponderance of the evidence indicates a reduction in the assessments for model seven type properties are warranted. The Board finds a 2011 market value of approximately \$133,500 for all model type seven properties is appropriate based on the evidence presented in this record.

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



Acting Member

DISSENTING: _____

CERTIFICATION

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: August 19, 2016



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.