



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

APPELLANT: Kevin Scanlon
DOCKET NO.: 12-02592.001-R-1
PARCEL NO.: 09-10-117-021

The parties of record before the Property Tax Appeal Board are Kevin Scanlon, the appellant, by attorney Abby L. Strauss of Schiller Klein PC in Chicago; 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: \$41,940
IMPR: \$154,730
TOTAL: \$196,670**

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 2012 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 part two-story and part one-story dwelling of brick construction with 2,837 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full finished basement, central air

conditioning, two fireplaces and a 495 square foot attached garage. The property has a 7,920 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$500,000 as of January 1, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,670. The subject's assessment reflects a market value of \$590,246 or \$208.05 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

The board of review argued the subject was purchased in March 2009 through a bank "REO" sale for \$570,000. The board also argued the appellant's appraiser did not supply a sketch of the subject to support the reported size of the subject dwelling of 3,150 square feet of living area. In addition, the appellant's appraiser did not support the reported size of the subject's lot of 8,840 square feet of land area. The board of review's evidence included criticisms of the appellant's appraisal as well as information regarding the more similar comparables submitted by the board of review.

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.

As an initial matter, the Board finds the parties differ as to the size of the subject's dwelling and lot. The appellant's

appraiser reports the subject has a 3,150 square foot dwelling and an 8,840 square foot lot, but offered no support for these claims. The board of review reports the subject has a 2,837 square foot dwelling based on a sketch of the subject dwelling recorded in its Property Record Card (PRC). The subject's lot size of 7,920 square feet was supported by an assessment map of the subject's neighborhood. The Property Tax Appeal Board finds the subject's dwelling has 2,837 square feet of living area and the subject's lot contains 7,920 square feet of land area.

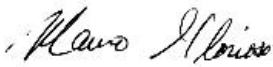
The Board finds the best evidence of market value to be the board of review comparable sales #1 and #2. The Board gave less weight to the appellant's appraisal due to its effective date occurring 12 months prior to the January 1, 2012 assessment date at issue. The appraisal relied on sales that occurred from March to August of 2010, which are greater than 16 months prior to the assessment date at issue and therefore less probative of the subject's market value than the best comparables submitted by the board of review. Likewise, the board gave less weight to the board of review's comparables #3 and #4 due to their sale dates occurring greater than 18 months prior to the assessment date at issue. The best comparable sales sold for prices of \$195.29 and \$282.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$208.05 per square foot of living area, including land, which is supported by the best comparable sales in the record. Based on this evidence the Board finds 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: April 24, 2015



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.