



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

APPELLANT: Emily Kelly
DOCKET NO.: 12-02857.001-R-1
PARCEL NO.: 06-27-206-015

The parties of record before the Property Tax Appeal Board are Emily Kelly, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan 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: \$86,740
IMPR.: \$143,510
TOTAL: \$230,250

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 two-story dwelling of masonry construction with 3,266 square feet of living area. The dwelling was constructed in 1973. Features of the home include

a full unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 19,908 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends improvement assessment inequity and overvaluation as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables that ranged in size from 3,601 to 7,399 square feet of living area. The appellant's comparables #2 and #3 sold in May 2010 and September 2012 for prices of \$794,525 and \$735,000, respectively.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,250. The subject's assessment reflects a market value of \$691,026 or \$211.58 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. The subject property has an improvement assessment of \$143,510 or \$43.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on 12 equity comparables that ranged in size from 3,060 to 3,362 square feet of living area. The board of review comparables #3, #5 and #10 sold from February 2010 to July 2012 for prices ranging from \$670,000 to \$853,500.

Conclusion of Law

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

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board gave less weight to the

appellant's comparables due to their significantly larger sizes when compared to the subject. The board of review comparables had improvement assessments that ranged from \$44.59 to \$59.74 per square foot of living area. The subject's improvement assessment of \$43.94 per square foot of living area falls below the range established by the best comparables in this record and appears to be under assessed. However, the board of review did not request an increase in the subject's improvement assessment. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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.

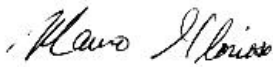
The Board finds the best evidence of market value to be the board of review's comparable sales #5 and #10. These comparables were the most similar to the subject in style, exterior construction, age, size and features. The Board gave less weight to the parties' remaining comparables due to their larger sizes and/or more remote sale dates, when compared to the subject and the assessment date at issue. The most similar comparables sold for prices of \$670,000 and \$767,000. The subject's assessment reflects a market value of \$691,026, 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 on the grounds of overvaluation.

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.