



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

APPELLANT: Steven A. Ruth  
DOCKET NO.: 12-03295.001-R-1  
PARCEL NO.: 09-31-312-010

The parties of record before the Property Tax Appeal Board are Steven A. Ruth, 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:** \$42,240  
**IMPR.:** \$73,000  
**TOTAL:** \$115,240

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 frame and masonry construction with 1,944 square feet of living area. The dwelling was constructed in 1984. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage of 441 square feet of building area. The property has a 10,000 square foot

site and is located in Darien, 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 \$300,000 as of January 1, 2012. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,240. The subject's assessment reflects a market value of \$345,858 or \$177.91 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.

As to the sales presented in the appellant's appraisal report, the board of review noted that three of the sales occurred after January 1, 2012, the assessment date at issue. The board of review also noted differences in location and dwelling size among other differences as to an additional three comparable sales presented in the appellant's appraisal report.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **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 Board has given little weight to the value conclusion of the appellant's appraisal report as the appraiser's estimate was developed by using six sales, four of which were substantially larger than the subject dwelling and two of which were substantially older than the subject dwelling. As a general

principle, older dwellings tend to carry a reduced value on a per-square-foot basis as compared to newer dwellings. In addition, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, four of the comparable sales analyzed by the appellant's appraiser are likely to carry lesser values on a per-square-foot basis given their significantly larger dwelling sizes.

The appellant's appraisal report noted that adjustments were made to the comparables for differences from the subject property, but the adjustment process was not well articulated. After discussing types of adjustments, the appraiser stated the sales "indicate a unit value of \$150.00 per square foot of building area, land included." The Board finds the appraiser's value conclusion is not well supported by the data and/or the analysis that was submitted in the report.

The Board has also given reduced weight to board of review sales #3 and #4 as these two properties sold in April and June 2010, which dates are more remote in time from the assessment date of January 1, 2012 that is at issue and thus, less likely to be indicative of the subject's market value as of the date at issue.

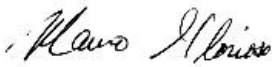
The Board finds the best evidence of market value to be the appraisal sales #1 and #3 along with board of review comparable sales #1 and #2. These four comparable sales sold between January 2011 and August 2012 for prices ranging from \$288,500 to \$358,000 or from \$149 to \$194 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$345,858 or \$177.91 per square foot of living area, including land, which is within the range established 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.

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Chairman



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Member



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Member

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Member



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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



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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.