



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

APPELLANT: Robert & Sharon Jenks  
DOCKET NO.: 12-03552.001-R-1  
PARCEL NO.: 06-05-300-009

The parties of record before the Property Tax Appeal Board are Robert and Sharon Jenks, the appellants, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$34,590  
IMPR.: \$18,720  
TOTAL: \$53,310**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a one-story single family dwelling of frame and masonry construction with approximately 1,188 square feet of living area. The dwelling was constructed in 1957. Features of the home include a partial basement, central air conditioning, one fireplace and a one-car attached garage. The property has an 11,493 square foot site and is located in Lombard, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$160,000 as of January 1, 2012. The appraisal was prepared by James J. Onderisin of Standard Appraisal Services, Inc. Onderisin has the SRA designation from the Appraisal Institute.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value and the income approach to value. Under the sales comparison approach the appraiser used four comparable sales using two one-story dwellings and two split-level dwellings that ranged in size from 1,019 to 1,500 square feet of living area. The comparables ranged in age from 45 to 59 years old and are located in Lombard within .35 miles from the subject property. Each comparable had a basement and central air conditioning. Two of the comparables each had one fireplace, two comparables have a one-car garage, one comparable has a carport and one comparable has a two-car garage. These properties sold from September 2011 to November 2011 for prices ranging from \$150,000 to \$173,000 or from \$110.04 to \$147.20 per square foot of living area, including land. The appraiser made adjustments to the sales to account for differences from the subject to arrive at adjusted prices ranging from \$151,500 to \$161,500. The appraiser arrived at an estimated value under the sales comparison approach of \$160,000.

The appraiser also developed the income approach to value. The appraiser cited three rental comparables that had rents ranging from \$1,550 to \$1,800 per month. The appraiser estimated the subject property would have a market rent of \$1,450 per month because the comparables were superior to the subject in remodeling, basement finishes and garage spaces. The appraiser stated that the gross rent multipliers (GRMs) for rentals most similar to the subject in its defined market area ranged from about 104 to 125. Using a GRM of 110 multiplied by the monthly market rental of \$1,450 the appraiser arrived at an estimated market value for the subject property under the income approach of \$159,500.

In reconciling the two approaches to value the appraiser gave most weight to the income approach to value and arrived at an estimated market value of \$160,000 as of January 1, 2012.

Based on this evidence the appellants requested the subject's assessment be reduced to \$53,334.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,610. The subject's assessment reflects a market value of \$211,915 or \$178.38 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 five comparable sales identified by the township assessor. The comparables included three ranch style dwellings, a 1.5-story dwelling and a 2-story dwelling that ranged in size from 980 to 1,434 square feet of living area. The comparables had the same assessment neighborhood code as the subject property and were constructed from 1900 to 1960. Four of the comparables had basements and each comparable had a one-car or two-car detached garage. The sales occurred from June 2009 to January 2011 for prices ranging from \$216,000 to \$240,000 or from \$160.39 to \$225.56 per square foot of living area, including land.

The board of review requested confirmation of the subject's assessment.

The appellants submitted a rebuttal statement commenting on the dates of sale of the comparables used by the board of review and noted that none of the comparables were located on a busy street like the subject property.<sup>1</sup> The appellants also asserted that board of review comparable sale #4 was built by a founding father named Josiah Lombard and is considered a historic home. They asserted that this comparable has a gourmet kitchen, updated baths, a library, is professionally landscaped and has a loft over the two-car garage.

#### **Conclusion of Law**

The appellants contend 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

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<sup>1</sup> The appellants' appraiser noted the subject's Main Street traffic view causes external obsolescence.

§1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the property had a market value of \$160,000 as of January 1, 2012. The appraiser developed both the sales comparison approach to value and the income approach to value in estimating the market value of the subject property. The subject's assessment reflects a market value of \$211,915, which is above the appraised value presented by the appellant. Little weight was given the comparable sales presented by the board of review as these sales did not occur as proximate in time to the assessment date at issue as did the comparable sales contained in the appellants' appraisal. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

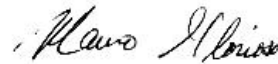
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Chairman



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Member



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Acting 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: August 21, 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.