



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

APPELLANT: Sarah Oliver  
DOCKET NO.: 12-03561.001-R-1  
PARCEL NO.: 02-14-300-013

The parties of record before the Property Tax Appeal Board are Sarah Oliver, 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:** \$23,960  
**IMPR.:** \$54,880  
**TOTAL:** \$78,840

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) contesting 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 mixed construction with 1,627 square feet of living area. The dwelling was constructed in 1971. Features of the home include a slab foundation, central air conditioning, one fireplace and a two-car attached garage. The property has a 10,302 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story dwellings of mixed exterior construction that range in size from 1,627 to 2,226 square feet of living area. The dwellings were constructed from 1969 to 1972. Each home had central air conditioning, one fireplace and a two-car garage. The comparables sold from February 2009 to October 2012 for prices ranging from \$160,000 to \$215,000 or from \$78.43 to \$126.00 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$68,000 to reflect a market value of \$204,000 or \$125.38 per square foot of living area, including land.

Included with the appellant's submission was a copy of the appeal filed with the board of review containing a grid analysis with two comparables that were duplicates filed by the appellant and a comparable that is the same property as comparable #1 submitted by the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,840. The subject's assessment reflects a market value of \$236,615 or \$145.43 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 a grid analysis prepared by the Bloomingdale Township Assessor of the appellant's comparable sales and four comparables identified by the township assessor. The four additional comparable sales were improved with one-story dwellings of mixed exterior construction with each containing 1,627 square feet of living area. The dwellings were constructed in 1969 and 1971. Each comparable had central air conditioning, two comparables each had one fireplace and each comparable had a two-car attached garage. The written statement provided by the township assessor indicated that these comparables are all located in the same neighborhood as the subject and all were the same model as the subject dwelling. These comparables sold from April 2010 to June 2012 for prices ranging from \$230,000 to \$267,500 or from \$141.36 to \$164.41 per square foot of living area including land.

The assessor further indicated that all of the appellant's comparables are located in the same neighborhood as the subject property and two of the comparables were the same model as the subject property.

Based on this evidence, 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 finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1 and #4. These comparables were similar to the subject in location and were improved with dwellings that were the same model as the subject dwelling. Each dwelling was similar to the subject in size and features. The sales occurred from November 2011 to October 2012 for prices ranging from \$194,000 to \$240,000 or from \$119.24 to \$147.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,615 or \$145.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparable sales #1 and #4 due to differences from the subject in size. Less weight was given appellant's comparable sale #3 and board of review sales #2 and #3 due to the dates of sale not being proximate in time to the assessment date at issue. 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



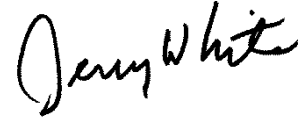
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Member



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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: September 18, 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.