



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

APPELLANT: Leo and Breanne Brubaker  
DOCKET NO.: 12-03572.001-R-1  
PARCEL NO.: 09-11-120-004

The parties of record before the Property Tax Appeal Board are Leo and Breanne Brubaker, the appellants, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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:** \$117,260  
**IMPR:** \$206,160  
**TOTAL:** \$323,420

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 consists of a part two-story and part one-story dwelling of frame construction with 3,845 square feet of living area. The dwelling was constructed in 1968 with an addition in 2012. Features of the home include a partial basement, central air conditioning, three fireplaces and a two-car integral garage with 608 square feet of building area. The

property has a 17,829 square foot site and is located in Clarendon Hills, Downers Grove 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 \$879,000 as of February 24, 2011. The appraisal was prepared by James M. Risner. The client was identified as U.S. Bank, N.A and the assignment type was identified as a construction/rehabilitation loan. The appraiser stated within the report that the appraisal is to assist the client, U.S. Bank, N.A., in determining whether or not the real estate that is the subject of the appraisal report adequately satisfies the client's criteria for collateral for a mortgage loan. The report further stated that the subject property was under contract for purchase as-is and prior to the proposed improvements which are the subject of the appraisal report. The appraisal further stated the subject is also under contract to simultaneously be partially demolished and rebuilt/remodeled. It was reported that the contract for the purchase dated 11/20/10 was for \$290,000 and the contract for the rehabilitation was \$392,300. The report further explained that the appraisal was completed subject to completion per plans and specifications as provided by the builder to the appraiser, with the reconciled value contained herein based on the hypothetical condition that the subject exists as detailed within said plans and specifications.

The appraiser developed the sales comparison approach to value in estimating the market value of the subject property. The comparables were improved two-story dwellings that ranged in size from 2,836 to 4,260 square feet of living area. The appraiser indicated the comparables ranged in age from 8 to 86 years old with comparable #1 being rehabilitated. Each of the comparables has a partial or full basement with two being finished, central air conditioning and a two-car garage. Two of the comparables each have one fireplace. The comparables were located in Clarendon Hills and had sites ranging in size from 9,060 to 10,450 square feet of land area. The sales occurred in June 2010 and October 2010 for prices ranging from \$770,000 to \$990,000 or from \$232.39 to \$283.85 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$878,600 to \$942,500. Based on this analysis the appraiser arrived at an estimated value of \$879,000. The appellants requested the subject's assessment be reduced to \$292,970.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$323,420. The subject's assessment reflects a market value of \$970,648 or \$252.44 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 evidence provided by the Downers Grove Township Assessor's Office which included three comparable sales that were improved with part two-story and part one-story dwellings that ranged in size from 3,093 to 3,492 square feet of living area. The dwellings were constructed from 1998 to 2002. Each comparable had a full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 454 to 529 square feet of building area. The comparables had the same neighborhood code as the subject property. The sales occurred from July 2011 to May 2012 for prices ranging from \$913,750 to \$1,100,000 or from \$281.41 to \$315.01 per square foot of living area. The board of review submission also included a copy of a map depicting the location of the comparables sales used by the parties with reference to the subject property.

Also included with the board of review submission was a copy of the building permit dated March 30, 2011 reflecting an estimated cost of \$300,000 and a copy of the Downers Grove Township Assessor's Office - Residential Field Data Card which indicated the addition/remodeling was 100% complete on October 31, 2011.

In rebuttal the appellants' counsel asserted that each sale used by the board of review was raw, unadjusted and unconfirmed. Counsel also argued sale #1 was a cash transaction that occurred five months after the lien date; sale #2 was only on the market 14 days, is 34 years younger than the subject and sold five months after the lien date; and sale #3 was superior to the subject in age.

#### **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 the comparable sales submitted by the board of review. The board of review comparable sales sold more proximate in time to the assessment date at issue than did the sales contained in the appellants' appraisal. Additionally, the sales used by the board of review were also superior to the comparable sales used in the appellants' appraisal in terms of location near the subject property. The board of review comparable sales sold for prices ranging from \$913,750 to \$1,100,000 or from \$281.41 to \$315.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$970,648 or \$252.44 per square foot of living area, including land, which is within the total price range but below the range established by the best comparable sales in the record on square foot basis. Less weight was given the appellants' appraisal due to the fact the sales did not occur proximate in time to the assessment date at issue. Furthermore, the appellants' appraisal was based on a hypothetical condition that the dwelling would be completed as per the plans and specifications provided by the builder rather than the actual physical characteristics and attributes of the dwelling as of January 1, 2012. 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

*K. L. Fan*

*Mark Albino*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffens*

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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: December 18, 2015

*A. Proctor*

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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.