



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

APPELLANT: Janet Johnson
DOCKET NO.: 12-03658.001-R-1
PARCEL NO.: 05-21-305-002

The parties of record before the Property Tax Appeal Board are Janet Johnson, 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: \$30,970
IMPR.: \$117,580
TOTAL: \$148,550

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 dwelling of brick construction with 3,000 square feet of living area. The dwelling was constructed in 1967. Features of the home include a basement, central air conditioning, one fireplace, an indoor in-ground swimming pool and an attached garage with 512 square feet of building area. The property has a 13,326 square foot site and is located in Wheaton, Milton 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 \$360,000 as of October 12, 2012. The appraisal was prepared by Michael R. Miller, a Certified Residential Real Estate Appraiser. The client was identified as JP Morgan Chase Bank, NA and the assignment type was a refinance transaction. In estimating the market value for the subject property the appraiser developed the sales comparison approach to value using three comparable sales and one listing improved with ranch style dwellings that ranged in size from 2,000 to 3,392 square feet of living area. The dwellings ranged in age from 48 to 59 years old. Each comparable had a basement that was partially finished, central air conditioning, one or three fireplaces and a two-car garage. The sales occurred from January 2012 to July 2012 for prices ranging from \$320,000 to \$432,000 or from \$119.40 to \$154.07 per square foot of living area, including gland. The listing had a price of \$369,000 or \$184.50 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property and to comparable #4 for being a listing to arrive at adjusted prices ranging from \$323,000 to \$387,000. Using these sales the appraiser estimated the subject property had a market value of \$360,000.

The appellant also completed Section V of the appeal and provided information of four comparable sales described as being improved with a split-level dwelling, a two-story dwelling and two one-story dwellings that ranged in size from 2,325 to 3,116 square feet of living area. The dwellings ranged in age from 45 to 49 years old. The appellant indicated each comparable had central air conditioning, one fireplace and an attached garage with either 484 or 506 square feet of building area. The comparables sold from February 2010 to November 2011 for prices ranging from \$345,000 to \$385,000 or from \$110.72 to \$157.26 per square foot of living area, including land.

The appellant also submitted two additional grids identified as "Appellant's Comparables" and "Assessor's Comparables." The appellant's comparables were the same properties as comparables #1 through #3 contained on Section V of the appeal. The "Assessor's Comparables" were improved with one-story dwellings of brick construction that ranged in size from 2,515 to 3,492 square feet of living area. The dwellings were constructed from 1969 to 1977. Each comparable had a basement, central air conditioning, one or two fireplaces and an attached garage

ranging in size from 483 to 806 square feet of building area. The comparables sold from August 2009 to August 2011 for prices ranging from \$399,000 to \$630,000 or from \$158.65 to \$180.41 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$120,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,550. The subject's assessment reflects a market value of \$445,828 or \$148.61 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 of the comparable sales used in the appellant's appraisal and a grid analysis of five comparables identified by the assessor. The board of review submission disclosed that appraisal sale #4 sold in November 2012 for a price of \$347,250 or \$173.63 per square foot of living area, including land.

The five comparables identified by the assessor were improved with one-story dwellings of brick construction that ranged in size from 2,076 to 3,101 square feet of living area. The dwellings were constructed from 1965 to 1977. Each comparable has a basement, central air conditioning, one fireplace and an attached garage that ranged in size from 462 to 644 square feet of building area. These comparables sold from August 2011 to October 2012 for prices ranging from \$379,000 to \$462,500 or from \$145.11 to \$182.56 per square foot of living area, including land.

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 the appraisal comparable sales #2 and #3, appellant's sale #2, assessor's sales #1 and #2 submitted with the appellant's documentation and board of review (assessor's) sales #1 through #3. Board of review sale #2 at 1733 Shire Court was a duplicate that was also submitted by the appellant. Appraisal comparable sale #3 was also submitted by the board of review as its comparable sale #3. These comparables sold for prices ranging from \$375,000 to \$630,000 or from \$119.40 to \$180.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$445,828 or \$148.61 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight was given the appraised value as the effective date was ten months after the assessment date at issued, the client was identified as JP Morgan Chase Bank, NA and the appraisal was done for refinancing. Less weight was given appellant's sales #1 and #3 due to differences from the subject in style. Less weight was given assessor comparable sales #3 and #4 submitted by the appellant due to fact these properties sold in August and September 2009, more than two years prior to the assessment date at issue. Less weight was given assessor comparable sales #4 and #5 submitted by the board of review due to differences from the subject in size. 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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

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.