



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

APPELLANT: John Duckworth & Maura Boyle  
DOCKET NO.: 12-03683.001-R-1  
PARCEL NO.: 03-35-414-051

The parties of record before the Property Tax Appeal Board are John Duckworth and Maura Boyle, the appellants, by attorney George Michael Keane, Jr. of Keane and Keane in Chicago; 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:** \$38,350  
**IMPR:** \$149,360  
**TOTAL:** \$187,710

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 two-story dwelling of frame and brick construction with 3,616 square feet of living area. The dwelling was constructed in 2010. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The

property has a 7,560 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information indicating the subject property was purchased from the builder in March 2010 for a price of \$500,000 or for \$138.27 per square foot of living area, including land. The appellants indicated the parties were not related and the property had been advertised for sale.

In further support of the overvaluation argument the appellants submitted information on four comparable sales improved with two-story dwellings that ranged in size from 3,442 to 4,208 square feet of living area. The dwellings were constructed from 2010 to 2012. Each comparable had a basement, central air conditioning, one fireplace and a built-in garage ranging in size from 418 to 832 square feet of building area. Three of the comparables had the same neighborhood code as the subject property. These properties sold from February 2011 to December 2011 for prices ranging from \$555,000 to \$801,487 or from \$156.34 to \$201.60 per square foot of living area, including land. The appellant indicated these properties had total assessments ranging from \$166,820 to \$213,740.

Based on this evidence the appellants requested the subject's assessment be reduced to \$149,802.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,710. The subject's assessment reflects a market value of \$563,355 or \$155.80 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 Addison Township Assessor's Office including the comparable sales presented by the appellants and four additional comparable sales provided by the assessor. The additional comparables were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 3,562 to 3,725 square feet of living area. The comparables were constructed from 2003 to 2011 and each had the same neighborhood code as the subject property. Each comparable had an unfinished basement, central air conditioning, one fireplace and a built in garage ranging in

size from 462 to 675 square feet of building area. The sales occurred from March 2011 to April 2012 for prices ranging from \$628,000 to \$699,900 or from \$174.59 to \$187.89 per square foot of living area, including land. These comparables had total assessments ranging from \$185,500 to \$190,120.

The appellants submitted a rebuttal statement commenting on the level of assessments of the comparables relative to their purchase prices. The appellants further stated that the BAV of 5 of the comparables is below the subject's BAV, which further supports a reduction in the subject's assessment.

### **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 §1910.65(c). The Board finds the appellants 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 board of review comparable sales #1, #2 and #3. These comparables were most similar to the subject in age, location, size and features. These properties sold from July 2011 to April 2012 for prices ranging from \$628,000 to \$665,000 or from \$174.59 to \$186.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$563,355 or \$155.80 per square foot of living area, including land, which is significantly below the range established by the best comparable sales in this record, supporting the conclusion the subject is not overvalued for assessment purposes. These sales also demonstrate the subject's purchase in March 2010 for a price of \$500,000 or for \$138.27 is not reflective of the property's fair cash value as of January 1, 2012. These most similar comparables had total assessments ranging from \$185,500 to \$189,900. The subject's total assessment of \$187,710 is within this range, which supports the conclusion the subject property is assessed equitably. 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. Ferr*

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

*Mark Albino*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
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

\_\_\_\_\_  
*A. Portol*

\_\_\_\_\_  
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.