



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

APPELLANT: David & Patricia Coutre'
DOCKET NO.: 12-03909.001-R-1
PARCEL NO.: 09-21-401-052

The parties of record before the Property Tax Appeal Board are David & Patricia Coutre', 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: \$59,420
IMPR: \$91,580
TOTAL: \$151,000**

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 one-story and part two-story dwelling of brick and frame construction with 2,742 square

feet of living area.¹ The dwelling was constructed in 1993. Features of the home include a full, partially finished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 14,362 square foot site and is located in Darien, Downers Grove Township, DuPage County.

Appellant Patricia Coutre' appeared at hearing on behalf of the appellants contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales; two of which are located in the same neighborhood as the subject. The remaining comparables were located one mile from the subject in a different neighborhood. The comparables ranged in size from 2,801 to 3,533 square feet of living area and were situated on sites ranging from 10,018 to 16,933 square feet of land area. The comparables sold from April 2011 to October 2011 for prices ranging from \$350,000 to \$582,000 or from \$124.96 to \$170.33 per square foot of living area, including land. The appellants argued that all of the homes located in Darien Club were overassessed based on a cost manual she received from the assessor's office.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,100. The subject's assessment reflects a market value of \$507,503 or \$185.08 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 three comparable sales, two of which were also used by the appellants. The comparables were each located in the same neighborhood code as the subject, as defined by the assessor. The comparables sold from April 2011 to June 2012 for prices ranging from \$542,000 to \$602,500 or from \$164.73 to \$183.57 per square foot of living area, including land. The comparables were situated on sites ranging from 14,838 to 17,451 square feet of land area and had varying degrees of similarity to the subject. Joni Gaddis, Chief Deputy Assessor of Downers Grove testified that appellants' comparables #1, #2 and #3 were located in a different neighborhood with land assessed at \$541 or \$542 per adjusted front foot, while the subject's neighborhood is assessed at an adjusted front foot of \$685 based on sales. Gaddis also testified that the appellants' comparables located outside of the subject's neighborhood were

¹ At hearing the parties stipulated to a living area of 2,742 square feet for the subject property.

located in a less desirable neighborhood. Based on this evidence and testimony, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the lower sales located outside of the subject's neighborhood were because of inferior amenities, not location. Based on the evidence and testimony presented, the appellants requested 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave the appellants' argument regarding over assessment based on a cost manual little merit because the board finds this argument was unsupported with documentary evidence. The Board finds the best evidence of market value to be appellant's comparable sales #4, #5 and the board of review comparable sales based on location within the subject's neighborhood. Both parties used two of the same comparables. The comparables had varying degrees of similarity to the subject. The most similar comparables sold for prices ranging from \$167.73 to \$183.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$185.08 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject for size, age, land area and amenities, the Board finds the subject's assessment is excessive in relation to its estimated market value and 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.

Chairman

K. L. Ferr

Mark Albino

Member

Member

JR

Jerry White

Member

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

A. Portel

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.