



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

APPELLANT: Steven & Cynthia Witt
DOCKET NO.: 12-03986.001-R-1
PARCEL NO.: 02-26-310-030

The parties of record before the Property Tax Appeal Board are Steven and Cynthia Witt, 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: \$14,540
IMPR.: \$28,760
TOTAL: \$43,300

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 tri-level single family dwelling of frame construction with 1,044 square feet of above grade living area. The dwelling was constructed in 1962. Features of the home include a finished lower level, central air conditioning, a screened-in-porch and a detached two-car garage. The property has an 8,656 square foot site and is located in Glendale Heights, Bloomingdale Township, DuPage County.

Appearing before the Property Tax Appeal Board was the appellant, Cynthia Witt, contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on 12 comparable sales. The property located at 525 E. Altgeld, identified as comparables #3 and #7, sold twice. The appellant described the comparables as seven split level dwellings, five raised ranch dwellings and a two-story dwelling. The appellant indicated that the comparables ranged in size from 1,464 to 2,109 square feet of living area. The homes were constructed from 1960 to 1969. Eleven comparables had central air conditioning and eleven comparables had garages. The properties were located in Glendale Heights and had sites ranging in size from 6,934 to 10,583 square feet of land area. The sales occurred from March 2009 to December 2011 for prices ranging from \$93,500 to \$146,000 or from \$46.94 to \$91.59 per square foot of living area, including land. The appellant provided copies of photographs depicting the subject property and the comparable sales.

Ms. Witt testified the comparables were located within a few blocks of the subject property. She tried to select split level dwellings similar to the subject property in style. The witness also explained the photographs of the properties were taken from the assessor's website. The appellant identified comparables #1, #3, #5, #7 and #8 as being most similar to her home. She also testified that Glendale Heights had a lot of foreclosures and this impacts the value of homes. She also testified the subject has the original siding and windows on the house from 1962. Ms. Witt further testified the subject does have a new roof. The witness also testified the subject's furnace is twenty years old, the cabinets were installed in 1999, the ceramic tile in the kitchen was installed in 1999 and the air conditioner is old.

With respect to the size of the subject and the comparables, the Ms. Witt explained the living area was calculated using both the above grade and below grade finished areas.

The appellant was of the opinion the subject property had a market value of approximately \$130,000 and requested the subject's assessment be reduced to \$43,294.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,650. The subject's assessment reflects a market value of \$146,008 or \$139.85 per square foot of above grade living area,

land included, when using the 2012 three year average median level of assessment for DuPage County of 33.12% as determined by the Illinois Department of Revenue. Appearing before the Property Tax Appeal Board on behalf of the board of review were Carl Peterson, board member, and the Bloomingdale Township Assessor, John T. Dabrowski.

Dabrowski testified that the he assisted in the preparation of the evidence submitted by the board of review. He also testified that the gross living area used in the analysis was the above grade living area. In the grid analysis he separately listed the above grade and below grade living areas.

In support of its contention of the correct assessment the board of review submitted a data sheet prepared by township assessor which included the 11 sales submitted by the appellant and five additional comparable sales provided by the assessor. (BOR Exhibit A). The assessor noted that each sale submitted by the appellant was a foreclosure or a short sale. The assessor's document indicated the appellant's comparables had above grade living areas ranging from 845 to 1,474 square feet of living area. He further noted that appellants' sale #5 was a two-story dwelling. Under the assessor's analysis the appellant's comparables sold for prices ranging from \$63.43 to \$142.16 per square foot of above grade living area.

The five sales provided by the assessor were described as being improved with raised ranch or split level dwellings that ranged in size from 967 to 1,109 square feet of above grade living area. The dwellings were constructed from 1963 to 1969. Each comparable had a lower level that was finished, central air conditioning and a one or two car garage. One comparable had a fireplace. The assessor also indicated his comparable #3 was a short sale. The sales occurred from May 2010 to December 2010 for prices ranging from \$146,000 to \$196,900 or from \$137.96 to \$193.04 per square foot of above grade living area, including land.

He also testified that foreclosure sales or short sales may have condition issues. The witness also testified he would not comparable the subject to a two-story dwelling. Dabrowski testified that the foreclosure sales and short sales were identified by using the recorded transfer declaration, the MLS sheet or both.

In rebuttal the appellant provided evidence demonstrating that the comparables provided by the board of review were remodeled

or had been improvements made. In support of this assertion the appellant submitted Appellant's Exhibit A that included the listing sheets for the board of review comparables commenting on the conditions of the sales. She argued these upgrades and remodeling impacted the value of these properties.

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 finds the best evidence of market value to be the appellants' comparable sales #3, #4, #5, #6, #7, #9, #11 and #12. The Property Tax Appeal Board recognizes that the board of review submission pointed out that the appellants' comparable sales were either foreclosures or short sales. Section 1-23 of the Property Tax Code (35 ILCS 200/1-23) defines a compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Furthermore, section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

Therefore, the Property Tax Appeal Board finds it appropriate to give consideration to these sales.

The Board finds these properties were similar to the subject in style, age and features. These comparables also sold relatively proximate in time to the assessment date at issue from July 2010 to December 2011. The comparables determined to be most representative of the subject's market value sold for prices ranging from \$84.48 to \$142.16 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$139.85 per square foot of above living area, including land, is within the range established by the best comparable sales in this record. However, only one of these best comparables sold for an overall price similar to the market value reflected by the subject's assessment and with a square foot price above the subject property. Seven of the comparables had overall prices and square foot prices below that of the subject property. The Board finds that when considering these sales the subject's assessment is excessive.

The Board also finds that even though the board of review comparables were similar to subject property in style, size and age; less weight is to be given these sales as the appellant provided evidence indicating these properties had been remodeled or had upgrades prior to being sold. The Board finds the remodeling and upgrades made these properties superior to the subject dwelling in condition considering the subject dwelling had not been remodeled or upgraded as testified to by the appellant. Based on this evidence the Board finds 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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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: February 20, 2015

A. ...

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.