



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

APPELLANT: Ruth Berg
DOCKET NO.: 12-04024.001-R-1
PARCEL NO.: 02-34-400-008

The parties of record before the Property Tax Appeal Board are Ruth Berg, the appellant, by attorney Jerri K. Bush of 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: \$21,940
IMPR.: \$66,400
TOTAL: \$88,340

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) 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 one-story dwelling of brick construction. The dwelling was constructed in 1958. Features of the home include a basement that is 70% finished, central air conditioning, two fireplaces and a two-car attached garage. The property is located in Glendale Heights, Bloomingdale Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis using six comparable sales. In the analysis the appellant described the subject as having 2,749 square feet of building area and 3,234 square feet of total building area. The six comparables were described as ranch style dwellings that had from 1,480 to 1,755 square feet of building area or from 1,944 to 2,366 square feet of total building area. The comparables were reported to have sold from July 2011 to July 2012 for prices ranging from \$105,000 to \$175,000 or from \$66.32 to \$105.68 per square foot of living area, including land. The appellant also submitted a list of 16 properties located in Glendale Heights that were reported to have sold from February 2011 to May 2012 for prices ranging from \$71,250 to \$180,000. Based on this evidence the appellant requested the subject's assessment be reduced to \$45,162.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,340. The subject's assessment reflects a market value of \$265,126 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 Bloomingdale Township Assessor listing five of the appellant's comparables and five additional comparables identified by the township assessor. In the analysis the assessor listed the subject dwelling as having 1,617 square feet of living area. The assessor further indicated appellant's comparables #1 through #5 ranged in size from 972 to 1,181 square feet of living area and sold for prices ranging from \$105,000 to \$147,900 or from \$88.91 to \$136.19 per square foot of living area, including land. The assessor indicated that appellant's comparable sale #4 was located in the same subdivision as the subject property.

The five comparables selected by the assessor were improved with one-story dwellings of frame or brick construction that ranged in size from 800 to 1,263 square feet of living area. The dwellings were constructed from 1954 to 1968. Each comparable had a basement that was partially finished, central air conditioning and a two-car garage. One comparable had a fireplace. The comparables were located in the same subdivision as the subject property. The sales occurred from May 2009 to March 2012 for prices ranging from \$173,900 to \$310,000 or from \$165.53 to \$258.98 per square foot of living area, including

land. Using 1,617 square feet as the size of the subject dwelling, the subject's assessment reflects a market value of \$163.96 per square foot of living area, including land.

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.

As an initial issue, the Property Tax Appeal Board gives most weight to the board of review submission and the assessor's description of the size of the subject property and comparables #1 through #5 submitted by the appellant. The Board finds the appellant did not respond in rebuttal challenging the size of the subject dwelling or the comparables she used as set forth in the board of review submission.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #2, #4 and #5. These comparables were located in the subject's subdivision and sold proximate in time to the assessment date at issue. These comparables sold for prices ranging from \$147,000 to \$195,000 or from \$134.62 to \$217.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$163.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. Less weight was given the remaining sales in the grid analyses presented by the parties due to location or date of sale. The Board gave no weight to the list of 16 sales provided by the appellant as there was no descriptive information about the properties that would allow for any meaningful comparative analysis with the subject property. 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.

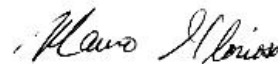
Chairman



Member



Member



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



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.