



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

APPELLANT: Joseph Perrewe
DOCKET NO.: 12-04029.001-R-1
PARCEL NO.: 09-28-313-003

The parties of record before the Property Tax Appeal Board are Joseph Perrewe, the appellant, by attorney Jerri K. Bush 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: \$38,740
IMPR.: \$50,420
TOTAL: \$89,160

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 consists of a one-story dwelling of frame and masonry construction with 1,500 square feet of living area. The original dwelling was constructed in 1968 and had an addition of 325 square feet built in 1988. Features of the home include a partial basement, central air conditioning, a

fireplace and a 484 square foot garage.¹ The property has a 10,500 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 1.8-miles from the subject property. The comparables consist of a 1.5-story and four one-story dwellings of frame, brick or frame and brick exterior construction that were built between 1959 and 1969. The homes range in size from 1,282 to 1,850 square feet of living area and feature full or partial basements. The comparables sold between June 2011 and May 2012 for prices ranging from \$217,500 to \$285,000 or from \$130 to \$222 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a total assessment of \$75,992 which would reflect a market value of approximately \$227,976 or \$152 per square foot of living area, including land, rounded.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,160. The subject's assessment reflects a market value of \$267,587 or \$178 per square foot of living area, land included, rounded, 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.

The board of review submitted a memorandum which addressed adjustments to the comparables of both parties for differences from the subject. Adjustments were reflective of differences in exterior construction, fireplaces, full and half baths. The adjustments were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. The memorandum reports adjusted market values ranging from \$182 to \$208 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where board of review comparable #2 was the same property as appellant's comparable #4. The comparables consist of brick and

¹ The majority of the descriptive data from the subject is drawn from the property record card as the appellant did not complete Section III of the Residential appeal petition and did not correctly report various amenities of the subject in the grid analysis.

frame one-story dwellings that were built between 1968 and 1972. The homes range in size from 1,326 to 1,710 square feet of living area. These properties sold in April or June 2011 for prices ranging from \$234,000 to \$299,000 or from \$175 to \$204 per square foot of living area, including land, rounded.

Based on this evidence and argument, 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 parties submitted a total of seven comparable sale to support their respective positions before the Property Tax Appeal Board with one common property among the parties. The Board has given reduced weight to appellant's comparables #1 and #2 as these dwellings are most distant from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #3 through #5 along with the board of review comparable sales. These most similar comparables sold for prices ranging from \$228,000 to \$299,000 or from \$130 to \$204 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$267,587 or \$178 per square foot of living area, including land, rounded, which is within the range established by the best comparable sales in this record and appears to be well-supported when considering adjustments to the comparables for differences from the subject property. Of the five best comparable sales the majority of the sales were from \$170 to \$176 per square foot of living area, including land, rounded, which is very similar to the subject's estimated market value and justified when recognizing that the subject has a newer addition as compared to these comparable properties.

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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: September 18, 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.