



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

APPELLANT: Patrick Smith
DOCKET NO.: 12-04095.001-R-1
PARCEL NO.: 09-08-411-004

The parties of record before the Property Tax Appeal Board are Patrick Smith, the appellant, by attorney Patrick J. Smith of The Law Office of Patrick J. Smith, in Downers Grove, 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: \$57,930
IMPR.: \$31,320
TOTAL: \$89,250

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 split-level single family residence¹ of brick exterior construction with 1,175 square feet of living area. The dwelling was built in 1958.

¹ The assessing officials refer to the design as a "one-story" home

Features of the home include a partial basement, central air conditioning and a two-car detached garage of 440 square feet of building area. The property 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 an appraisal estimating the subject property had a market value of \$220,000 as of December 31, 2009. The appraiser utilized the sales comparison approach to value and examined four sales that occurred between March 2007 and September 2009. The comparables sold for prices ranging from \$195,000 to \$267,000 or from \$193.37 to \$212.24 per square foot of living area, including land. The appraiser made adjustments to the comparables for land area, above grade area, dwelling size, basement finish and/or garage size. After adjustments, the appraiser estimated adjusted sale prices ranging from \$217,500 to \$244,450. From this data, the appraiser estimated a value for the subject of \$220,000. In the Residential Appeal petition, the appellant requested reductions in both the land and improvement assessments which mathematically total \$74,333 or a market value for the subject of approximately \$223,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,250. The subject's assessment reflects a market value of \$267,857 or \$227.96 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 response to the appeal, the board of review submitted comments from the Downers Grove Township Assessor's Office which noted the date of the appellant's appraisal report, that site adjustments "seem low" and that three of the comparable properties are located on a busy street. The assessor's office concluded that based on the assessments, the subject was fairly assessed in comparison to the appraisal comparables.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales of one-story dwellings that were built between 1954 and 1957. The comparable dwellings range in size from 1,224 to 1,456 square feet of living area and feature full or partial basements, one of which has finished area. Each home has a garage ranging in size from 308 to 650 square feet of building area. The properties sold between April 2010 and June

2012 for prices ranging from \$300,000 to \$430,000 or from \$245 to \$295 per square foot of living area, including land, rounded.

Based on this evidence, 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 Property Tax Appeal Board has given reduced weight to the appraisal report submitted by the appellant because the opinion of value as of December 31, 2009 for an assessment date of January 1, 2012 is remote in time and therefore less likely to be indicative of the subject's estimated market value as of the assessment date at issue. Moreover, the sales considered within the appellant's appraisal report were even more remote in time to the assessment date at issue having occurred between March 2007 and September 2009. This dated sales evidence therefore makes the opinion of value less credible as reflective of market value as of the assessment date of January 1, 2012.

The Board finds the best evidence of market value to be the board of review comparable sales. The board of review's comparable sales were of one-story dwellings similar in age to the subject. The comparable dwellings were also similar in size to the subject and had a similar foundation along with a similar garage feature. These three properties sold between April 2010 and June 2012 for prices ranging from \$300,000 to \$430,000 or from \$245 to \$295 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$267,857 or \$228 per square foot of living area, including land, rounded, which is below the range established by the best comparable sales in the record which occurred most proximate in time to the assessment date of January 1, 2012. After considering adjustments and the differences in the most similar comparables when compared to the subject property, 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.