



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

APPELLANT: Patrick Smith  
DOCKET NO.: 12-04133.001-R-1  
PARCEL NO.: 09-16-204-010

The parties of record before the Property Tax Appeal Board are Patrick Smith, the appellant, by attorney Patrick J. Smith of The 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:** \$32,420  
**IMPR.:** \$45,900  
**TOTAL:** \$78,320

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 exterior construction containing 1,000 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full unfinished basement, central air conditioning and a detached two-car garage of 600 square feet of building area. The property has a 10,782 square foot site and is located in Westmont, 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 consisting of an exterior only inspection estimating the subject property had a market value of \$210,000 as of December 31, 2009. The appraisal was prepared by Jeff Wakeland, a State of Illinois certified real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

In the report, the appraiser provided information on three comparable sales located .02 or .41 of a mile from the subject. The comparables are described as split-level or one-story dwellings of frame or frame and masonry construction that range in size from 960 to 1,079 square feet of living area. The dwellings range in age from 43 to 55 years old. Features of the comparables include a full basement, two of which are finished. Each home has central air conditioning and a one-car or a two-car garage. One comparable also has a fireplace. The comparables have sites ranging in size from 8,700 to 10,780 square feet of land area. The comparables sold from February 2008 to November 2009 for prices ranging from \$227,500 to \$235,000 or from \$217.79 to \$236.98 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in location, condition, "above grade" area, dwelling size, below grade finished area, garage size and/or fireplaces, the appraiser estimated the comparables had adjusted prices ranging from \$208,550 to \$217,250 or from \$193.28 to \$226.30 per square foot of living area, including land. The appraiser noted that the subject is located on a through road with higher than normal traffic flow and thus, comparable #3 was adjusted down for street location. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$210,000 or \$210.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,320. The subject's assessment reflects a market value of \$235,054 or \$235.05 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 a memorandum noting errors in the appellant's appraisal report. Appraisal sale #1 reportedly sold for a higher price of \$323,500 or \$324 per square foot of living area, including land, rounded, rather than \$232,500 or \$232.50 per square foot of living area, including land. Appraisal sale #2 is a split-level dwelling with basement finish and differs from the subject in exterior construction. Appraisal sale #3 also differs in exterior construction from the subject and lacks a basement which is a feature of the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables consist of one-story dwellings of frame or brick exterior construction which were built between 1958 and 1970. In the memorandum, the board of review noted that its comparable #1 is actually a split-level dwelling. The homes range in size from 1,000 to 1,200 square feet of living area and feature full basements, one of which has finished area. The properties sold between January 2010 and August 2011 for prices ranging from \$218,000 to \$290,000 or from \$218 to \$247 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 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 February 2008 to November 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 similar dwellings which were also similar in size to the subject. Each comparable also had a garage feature similar to the subject. These three properties sold between January 2010 and August 2011 for prices ranging from \$218,000 to \$290,000 or from \$218 to \$247 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$235,054 or \$235 per square foot of living area, including land, rounded, which is within 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.

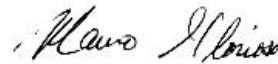
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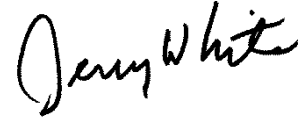
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DISSENTING: \_\_\_\_\_

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



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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.