



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

APPELLANT: Andrew Smith
DOCKET NO.: 12-04296.001-R-1
PARCEL NO.: 06-04-221-012

The parties of record before the Property Tax Appeal Board are Andrew Smith, 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: \$13,380
IMPR.: \$51,940
TOTAL: \$65,320

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 consists of a split-level style dwelling of frame construction with 1,305 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial basement and a two-car garage.¹ The property has a

¹ Neither party provided any additional descriptive details of the subject besides what is stated herein.

6,600 square foot site and is located in Villa Park, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .45 of a mile from the subject property. The comparables consist of split-level dwellings that were built between 1958 and 1970. The homes range in size from 1,019 to 1,600 square feet of living area as reported by "MLS" or Multiple Listing Service data. The properties sold between March 2011 and August 2012 for prices ranging from \$122,500 to \$177,000 or from \$76.56 to \$134.09 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$44,412 which would reflect a market value of approximately \$133,236 or \$102.10 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,320. The subject's assessment reflects a market value of \$196,038 or \$150.22 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 township assessor set forth the appellant's comparables in a grid analysis which depicts the dwellings ranging in size from 1,019 to 1,232 square feet of living area such that each comparable is smaller than the subject dwelling.

In support of its contention of the correct assessment the board of review through the York Township Assessor's Office submitted information on six comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of split-level frame dwellings that were built between 1959 and 1963. The homes range in size from 1,026 to 1,064 square feet of living area with partial basements and one-car or two-car garages. These properties sold between May 2009 and March 2012 for prices ranging from \$153,500 to \$196,000 or from \$149.61 to \$184.56 per square foot of living area, including land.

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 parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #2 and #3 as these sales occurred in May and June 2009 which dates are remote in time to the valuation date at issue of January 1, 2012 and thus less likely to be indicative of the subject's market value as of the assessment date.

All of the comparable dwellings differ from the subject in living area square footage. The homes are similar in age, design and basement feature to the subject dwelling. The remaining ten comparables sold between March 2011 and August 2012 for prices ranging from \$122,500 to \$196,000 or from \$76.56 to \$184.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,038 or \$150.22 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and appears to be justified given the subject's larger living area when compared to most of the comparable dwellings. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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.

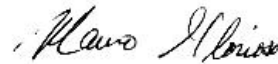
Chairman



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.